

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



*For the Years 1947-48*



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BIENNIAL REPORT  
*of the*  
STATE TAX COMMISSION  
OF UTAH

GRANT A. BROWN  
Chairman

ROSCOE E. HAMMOND

ELISHA WARNER

MILTON TWITCHELL



*For the Years 1947-48*



## *Letter of Transmittal*

To the Governor  
and Members of the Twenty-eighth Legislature  
of the State of Utah

Gentlemen:

We submit herewith the biennial report of the State Tax Commission covering the period from July 1, 1946, to June 30, 1948.

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.

GRANT A. BROWN,  
Chairman,

MILTON TWITCHELL,  
ELISHA WARNER,  
R. E. HAMMOND.

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

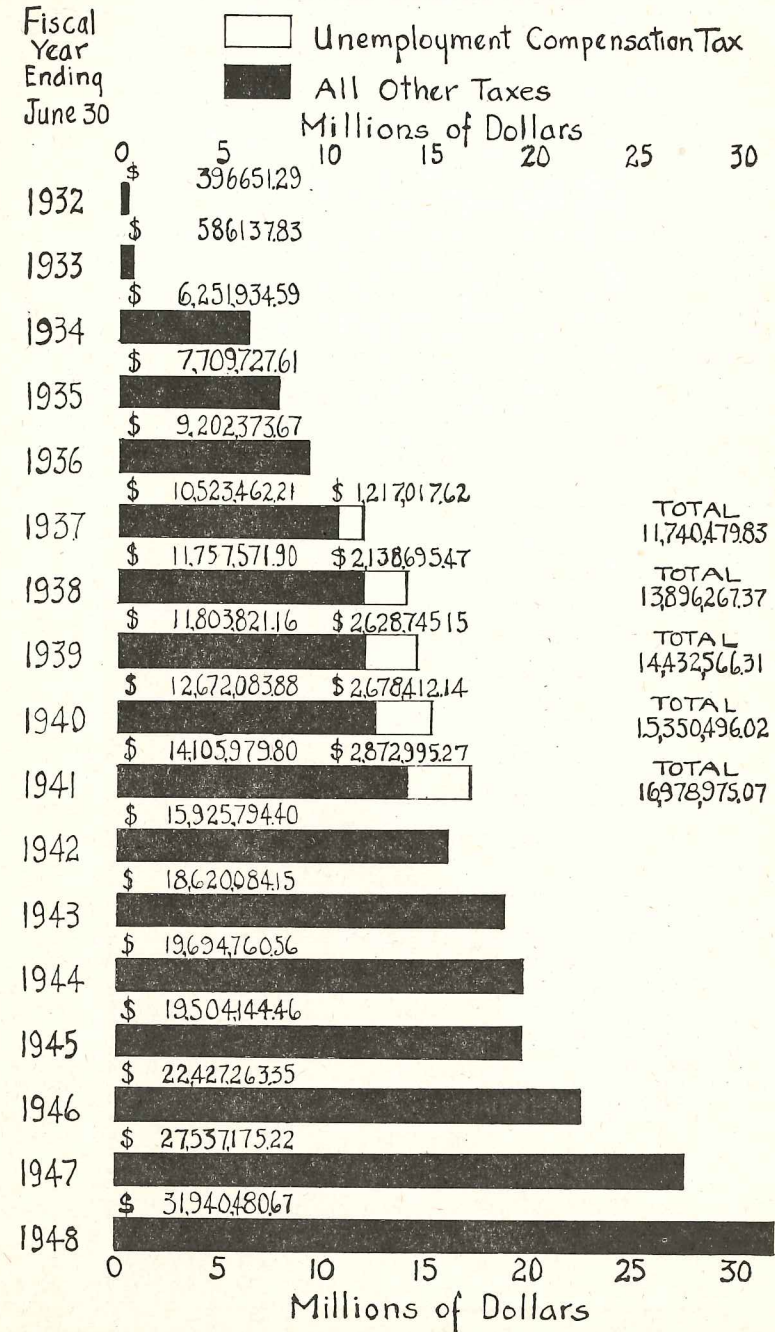
Fiscal Year Ending June 30	Collected by State Tax Commission (See note and comments 1 & 2)		From property taxes (Comment 3)		From federal government (Comment 4)		All other sources (Comment 5)		Total Revenue Receipts (See Note and Comment 5)	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total		
1932	\$ 359,162.83	2.59	\$ 5,087,595.36	36.70	\$ 2,570,381.87	18.54	\$ 5,845,204.19	42.17	\$13,862,343.75	100%
1933	525,030.87	4.51	4,327,083.65	37.13	2,041,371.05	17.52	4,759,154.61	40.84	11,652,640.18	100%
1934	6,247,361.56	31.04	4,797,461.17	23.84	6,927,705.02	34.42	2,153,827.31	10.70	20,126,855.06	100%
1935	7,699,974.98	24.71	5,073,485.62	16.28	16,595,619.55	53.29	1,782,212.18	5.72	31,151,292.33	100%
1936	9,193,340.13	40.43	4,775,921.09	21.01	6,857,643.20	30.16	1,910,862.01	8.40	22,737,266.43	100%
1937	10,511,402.60	45.85	3,856,064.81	16.82	5,141,640.00	22.43	3,415,383.99	14.90	22,924,391.40	100%
1938	11,744,088.68	47.53	3,487,466.04	14.11	4,916,513.58	19.90	4,561,220.24	18.46	24,709,288.54	100%
1939	11,776,981.83	47.00	3,342,863.41	13.34	5,139,901.15	20.51	4,798,707.59	19.15	25,058,453.98	100%
1940	12,646,963.92	47.85	4,131,492.26	15.59	4,384,882.75	18.48	4,769,751.80	18.08	26,433,090.73	100%
1941	14,079,089.42	48.82	3,919,026.61	13.59	5,557,687.18	19.27	5,282,528.46	18.32	28,838,331.67	100%
1942	15,893,207.00	47.72	3,964,558.57	11.90	7,217,125.96	21.67	6,229,723.97	18.71	33,304,615.50	100%
1943	18,599,560.28	51.92	3,056,603.71	8.42	7,762,805.39	21.40	6,364,174.05	18.92	36,283,143.43	100%
1944	19,654,090.87	50.92	2,233,303.12	5.79	8,850,140.38	22.93	7,359,147.89	20.36	38,596,882.26	100%
1945	19,465,465.35	51.19	2,199,149.72	5.78	7,576,530.19	19.93	8,781,776.62	23.10	38,022,921.88	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%
1947	27,481,055.14	52.59	1,970,193.26	3.76	9,284,668.79	17.77	13,524,101.63	25.88	52,260,018.92	100%
1948	31,861,076.36	51.05	5,867,410.86	9.40	11,013,312.23	17.64	13,674,823.80	21.91	62,416,623.25	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:

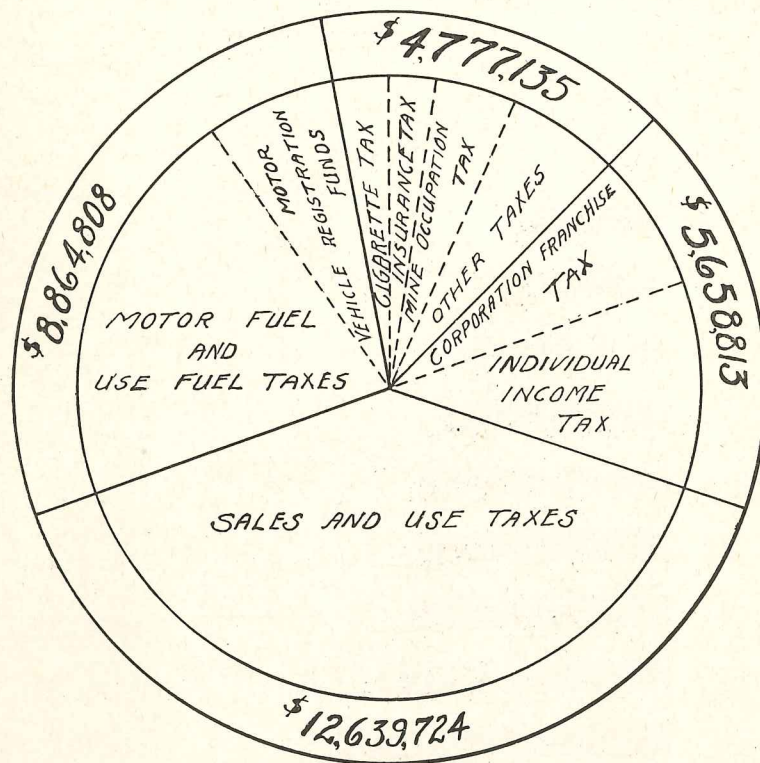
- (1) Unemployment insurance taxes not included.
- (2) The Treasury's distribution of items received is on a revenue basis and differs slightly from Tax Commission distribution. Some property taxes (car and bus) are included in Tax Commission collections column.
- (3) Property taxes are administered 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**



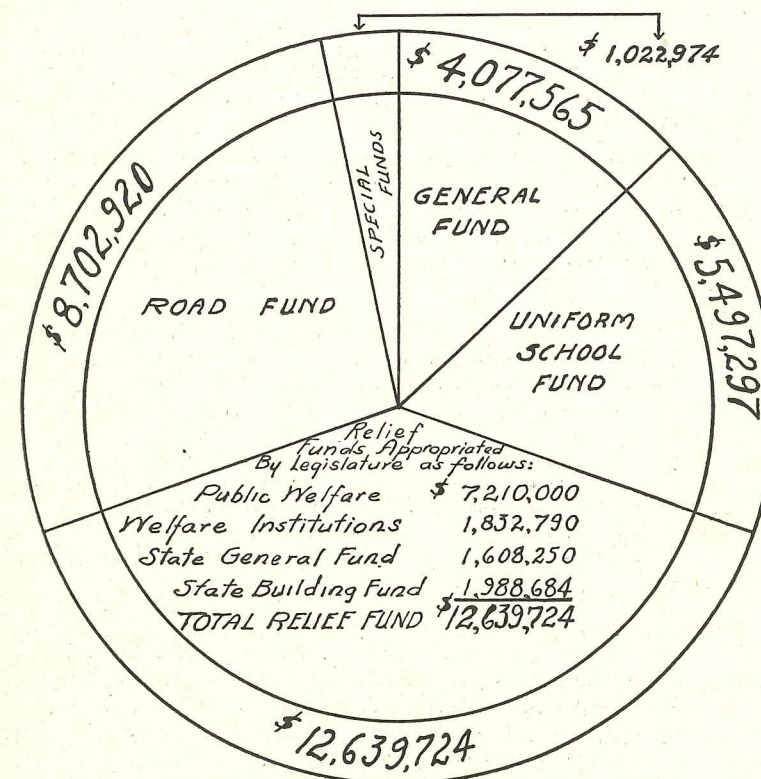


# SOURCE OF COLLECTIONS FOR FISCAL YEAR 1948



NAME OF TAX	Amount Collections	% of Total
Cigarette Tax	\$ 888,009.38	2.780
Corporation Franchise Tax	2,260,495.79	7.077
Individual Income Tax	3,898,317.22	10.640
Insurance Tax	815,064.96	2.552
Mine Occupation Tax	1,859,140.66	4.255
Motor Fuel and Use Fuel Taxes	6,692,212.85	20.952
Motor Vehicle Registration Fund	2,012,307.15	6.300
Sales and Use Taxes	12,639,724.02	39.573
Other Taxes:		
Beer	\$305,830.29	
Car and Bus Tax	150,470.16	
Inheritance Tax	449,264.45	
Motor Fuel Control Fund	114,429.00	
Vehicle Control Fund	45,859.25	
Oleomargarine Tax	268,110.00	
Public Service Commission Fund	47,733.74	
School Lunch Fund	488,655.42	
Suspense	4,856.33	
	1,875,208.64	5.871
GRAND TOTAL	\$31,940,480.67	100.00

# DISTRIBUTION OF COLLECTIONS FOR FISCAL YEAR 1948



NAME OF TAX	Amount Collections	% of Total
Uniform School Fund	\$ 5,497,297.11	17.211
General Fund	4,077,565.69	12.766
Relief Fund	12,639,724.02	39.573
Road Fund	8,702,920.00	27.247
Special Funds:		
Car and Bus Tax	\$150,470.16	
Income and Corporation Tax (Protested and Withheld)	88,249.40	
Fireman's Pension Fund	81,120.55	
Motor Vehicle Control Fund	114,429.00	
Public Service Commission Fund	47,733.74	
Use Fuel Cash Bonds	1,600.00	
Vehicle Control Fund	45,859.25	
School Lunch Fund	488,655.42	
Suspense (Db.)	4,856.33	
	1,022,973.85	3.203
GRAND TOTAL	\$31,940,480.67	100.00



## TAXATION HIGHLIGHTS

### Where Public Revenue Comes From

State tax commission collections in the year ended June 30, 1948, were \$31,940,481, the highest in history. If to this is added the record amount of \$30,326,363 property taxes charged in the same fiscal year (calendar year 1947) the total (\$62,266,844) will approximate what is generally understood as the state and local tax burden in Utah. Assuming a population of 650,000, the per capita of such revenue is \$95.80, of which \$49.14 was collected by this commission and \$46.66 by the county treasurers. The unemployment insurance tax is not included in the above totals.

This commission's collections increased 42 per cent in the past two years, because more people, with higher income, were buying more goods and services at higher prices. There was no change in any rate schedule nor had there been any for several years.

Property taxes increased 32 per cent between 1945 and 1947, chiefly to meet increased costs of local government units—counties, cities, towns and school districts. The state government as such has not used property tax revenue, with minor exceptions, since 1935.

The state had important sources of public revenue besides taxes. It received in fiscal 1948 some \$11 million from the federal government, and nearly \$13.7 million from other sources. The total state public revenue on this basis—omitting property taxes passing through the school equalization fund to the school districts—was \$56.5 million. The state government spent from this revenue \$51 million. Increases in cash on hand and in investments of surplus funds represent most of the remainder.

### How Public Revenue is Spent

A considerable portion (\$10.2 million) of the state's revenue from sources other than the property tax, and practically all the revenue from the property tax that reached the state treasury (\$5.8 million) were spent as state aid to local governments. If it be assumed that all property taxes charged were spent by the local governments for the purposes for which such taxes were levied, the purposes for which state and local taxes, with other state revenue, were spent are found to be:

Purpose	Amount (000 Omitted)	Per Cent
For education .....	\$34,090	42.0
Roads and aeronautics .....	14,548	17.9
Public welfare and health .....	14,116	17.4
County, city and town government .....	11,367	14.0
Miscellaneous purposes (mostly state) .....	2,826	3.5
State capital outlay .....	1,077	1.3
Other state administration .....	1,992	2.5
Public safety (state) .....	1,148	1.4
<b>TOTAL</b> .....	<b>\$81,163</b>	<b>100.0</b>

Of the above total of \$81.2 million nearly \$40.5 million were spent under control of locally elected officials, and \$40.7 by the state administration. Expenditures for the first four items listed above total \$74.1 million, or 91 per cent of the disbursements here discussed. Of the \$74.1 million, the property tax paid \$30.2 million or about 40 per cent, while the remaining \$43.9 million or 60 per cent of the cost of such statewide activities came from taxes collected by this commission and from other state sources.

### New Tax Laws

Tax legislation in 1947 chiefly affected the property tax and permitted increased levies for schools, airports, city libraries, flood control. Some restrictions were placed on levies for the surplus reserve fund. Other laws reduced the yield from the inheritance tax, the individual income tax, the sales tax and the oleomargarine tax. An important, though not entirely new, duty was assigned to this commission in the provision that "each year the state tax commission shall conduct an investigation in each county of the state to determine whether all property subject to taxation is on the assessment rolls and whether such property is being assessed at 40 per cent of its reasonable fair cash value."

### Costs of Administration

This commission disbursed, in the fiscal year 1948, \$1.80 for each \$100 it collected. This was the lowest such ratio in the history of the commission.



## SUMMARY OF RECOMMENDATIONS

This commission respectfully invites consideration by the legislature of recommendations which are contained in appropriate sections of the report and which are omitted in this summary because they have to do chiefly with administrative problems. Some of the recommendations of the report, more substantive in nature, are as follows:

### Property Taxes

Without equity in the basic assessment, equity in the property tax is impossible. The revaluation and reassessment now in progress should be continued with all possible dispatch, and provision should be made for its completion statewide within the next two bienniums. (Page 31.)

### Individual Income Tax

Believing that the present personal exemptions are too low, this commission recommends that they be increased 66 per cent. (Page 65.)

The requirement that returns be notarized should be eliminated. (Page 65.)

Provision should be made for a "short form" return, similar to that used by the federal government. (Page 65.)

The failure to tax income earned in Utah by non-residents in some situations creates marked inequity and should be corrected. (Page 62.)

### Corporation Franchise Tax

To eliminate similar inequity under the corporation franchise tax act, the renting of property should be defined as the "doing of business" for franchise tax purposes. Under reciprocity Utah corporations now subject to double taxation on their rental income would thus be taxed only once on such income, whereas foreign corporations deriving rental income from this state would be subject to the franchise tax in this state. (Page 62.)

The definitions and deductions named in the state law should be made to follow more closely corresponding terms and provisions in the federal income tax act. (Page 62.)

### Sales and Use Taxes

The emergency relief and the use tax acts should be combined into one statute. (Page 70.)

### Miscellaneous Taxes

The 10 per cent discount allowed for the quantity purchase of oleomargarine stamps should be eliminated. A similar discount under the cigarette tax law should be reduced to 5 per cent. (Page 72.)

The use of stamps and bottle caps in administration of the tax on beer should be discontinued and a report system should be adopted. (Page 72.)

### The Motorist and the Motor Vehicle

Some of the requirements from an applicant for a chauffeur's license are meaningless in practice and should be removed. (Page 44.)

Use of a single registration plate on trucks would serve to prevent "plate splitting," or payment of one license fee for two trucks. (Page 51.)

There is a need for restoration of the thirty-day permit and fee to allow commercial vehicles, registered elsewhere, to operate briefly in this state, on proper showing. (Page 52.)

Emergency discretionary powers might be allowed this commission in the choice of substitutes for license plates. (Page 52.)

Some suitable alternative should be devised for the use fuel tax exemption certificate. (Page 57.)

### New Industry

This commission is particularly conscious of the many suggestions, and in some cases demands, that have been made to the effect that new industry be given preferential tax advantages as an inducement to establish facilities within the state. The desirability and advantages accruing to the citizens of the state as a result of the establishment of new industries are apparent.

This commission, as well as county taxing officials, is given no discretion whatever with respect to this matter. The constitution and existing laws of the state make mandatory uniformity of assessment and tax treatment for all taxpayers. For this commission to attempt by administrative action to extend preferential treatment to any taxpayer for any reason would be to exceed its constitutional and statutory powers and to ignore the contrary mandate of the legislature as expressed in existing laws.

Consequently, your attention is respectfully invited to this matter, with the recommendation that appropriate legislative action be taken, if our existing revenue laws do not presently express state policy, so as to provide specifically for such preferential tax treatment to new industries as the legislature may deem advisable.



## Summary of Property Taxes Charged Annually

YEAR	Assessed Value of State	TAXES CHARGED			LEVIES (Mills)		
		State General Fund	State School Funds	Grand Total (Includes all State County and Municipal)	State General Fund	State School Funds	Mean Local Rate
1916	\$531,935,900	\$1,063,871	\$1,276,646	\$ 8,857,095	2.0	2.4	12.13
1917	592,979,899	1,423,139	1,541,747	10,699,492	2.4	2.6	13.04
1918	677,165,922	1,352,834	1,829,846	11,721,097	2.1	2.6	12.61
1919	692,466,878	1,666,599	1,755,735	13,943,165	2.4	2.6	15.14
1920	716,946,156	1,822,041	1,862,699	18,311,967	2.4	2.6	20.54
1921	687,824,975	1,513,631	3,232,351	18,153,539	2.2	4.7	19.49
1922	635,532,257	1,525,534	2,987,001	17,183,949	2.4	4.7	19.34
1923	646,710,475	1,552,194	3,233,552	18,068,574	2.4	5.0	20.54
1924	665,451,862	1,597,138	3,260,714	18,182,062	2.4	4.9	20.02
1925	668,611,580	1,606,035	3,343,058	19,178,270	2.4	5.0	21.28
1926	696,061,566	1,670,533	3,480,307	19,868,443	2.4	5.0	21.14
1927	701,797,693	1,684,314	3,438,808	20,192,362	2.4	4.9	21.47
1928	700,705,295	1,681,691	3,433,455	20,003,484	2.4	4.9	21.25
1929	723,052,970	1,735,357	3,470,654	21,283,358	2.4	4.8	22.24
1930	728,364,055	1,748,067	3,568,983	21,470,736	2.4	4.9	22.18
1931	618,404,570	1,484,306	3,586,746	19,676,425	2.4	5.8	23.62
1932	575,386,102	1,323,404	3,644,878	18,325,709	2.3	6.16	23.39
1933	522,622,633	1,202,017	3,815,145	17,489,150	2.3	7.3	23.86
1934	511,928,324	1,177,437	3,941,848	17,483,285	2.3	7.7	24.15
1935	517,384,850	1,138,246	3,776,909	17,426,872	2.2	7.3	24.18
1936	522,830,594	.....	3,136,984	15,688,772	.....	6.0	25.92
1937	539,064,438	.....	3,034,933	16,652,313	.....	5.63	25.26
1938	569,973,730	.....	3,134,856	17,724,327	.....	5.5	25.60
1939	513,813,712	746,015	3,314,098	18,019,962	1.45	6.45	27.17
1940	537,753,254	483,976	3,360,957	18,227,152	0.9	6.25	26.75
1941	568,455,054	397,920	3,410,735	18,752,439	0.7	6.0	26.29
1942	603,356,797	.....	2,835,776	18,572,894	.....	4.7	26.08
1943	626,422,913	.....	1,941,911	18,613,794	.....	3.1	26.61
1944	683,520,005	.....	1,982,208	20,083,218	.....	2.9	26.48
1945	671,600,992	738,761	1,947,643	22,931,542	1.1	2.9	30.14
1946	655,895,447	.....	1,770,918	23,422,469	.....	2.7	33.01
1947	681,566,404	.....	5,793,314	30,326,323	.....	8.5	36.00
1948	765,371,793	.....	6,811,808	33,702,376	.....	8.9	35.13

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	.....	\$ 545,113	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	2.63	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	6,394,628	9.56	1,841,654	2.75	3,772,677	11.61	2,132,881	3.19
1926	6,764,130	9.72	1,828,456	2.63	3,885,435	11.85	2,146,787	3.08
1927	6,831,489	9.73	1,879,350	2.68	3,879,436	11.61	2,385,666	3.40
1928	6,933,649	9.90	1,824,501	2.60	3,848,293	11.66	2,175,397	3.10
1929	7,411,196	10.25	2,170,271	3.00	3,962,875	12.16	2,429,038	3.36
1930	7,644,132	10.49	2,153,884	2.96	3,990,640	12.30	2,284,085	3.14
1931	6,530,970	10.56	2,032,731	3.29	3,791,897	12.38	2,196,883	3.55
1932	5,950,407	10.34	1,940,603	3.37	3,631,718	12.40	1,904,961	3.31
1933	5,461,357	10.45	1,877,443	3.59	3,363,119	12.43	1,744,828	3.34
1934	5,392,410	10.53	1,952,141	3.81	3,437,933	13.21	1,555,286	3.04
1935	5,552,806	10.73	1,966,886	3.80	3,426,270	13.12	1,541,096	2.98
1936	5,558,529	10.63	1,947,055	3.72	3,549,932	13.86	1,465,444	2.80
1937	6,330,912	11.74	2,889,170	5.36	3,616,276	14.62	750,751	1.39
1938	6,793,448	11.92	3,409,561	5.98	3,738,136	14.45	618,515	1.09
1939	6,233,820	12.13	3,329,057	6.48	3,720,446	14.33	643,674	1.25
1940	6,409,442	11.92	3,533,320	6.57	3,719,581	14.43	668,323	1.24
1941	6,722,813	11.83	3,646,242	6.41	3,834,964	14.38	679,180	1.19
1942	7,143,019	11.84	3,816,011	6.32	4,004,767	14.30	700,555	1.16
1943	7,435,670	11.87	4,068,411	6.49	4,015,818	14.06	942,541	1.50
1944	7,886,716	11.53	4,247,719	6.21	4,604,181	15.53	1,176,007	1.72
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
1947	12,752,549	18.71	4,224,060	6.20	6,143,024	17.78	1,259,212	1.85
1948	13,507,731	17.65	4,947,394	6.46	6,810,654	18.34	1,462,491	1.91

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

## NINTH BIENNIAL REPORT of the STATE TAX COMMISSION

In the two-year period covered by this report—from July 1, 1946, to June 30, 1948—collections by the state tax commission, excluding the car and bus property tax, increased 42.5 per cent (fiscal 1948 compared with fiscal 1946).

In the same two years property taxes charged (calendar year 1947 compared with calendar year 1945) increased 32.2 per cent.

Tax payments made to the United States government through the Salt Lake City office of the Bureau of Internal Revenue, which form by far the largest group of taxes collected in Utah, increased 10.7 per cent (fiscal year 1948 over fiscal 1946). Social security and railroad retirement payments are excluded and, of course, the actual contribution of Utah residents and Utah resources to the national government is a figure vastly different from the collections made through the Salt Lake City office of the Bureau.

The increase in the total of these three items was more than 20 per cent.

Such figures are represented in the chart entitled "Tax Collections in Utah." In terms of the 1935-1939 dollar, as determined by the United States Department of Commerce retail price index, the \$123.4 millions collected from Utah residents through the above taxes in fiscal 1946—the period during which World War II hostilities came to an end—would buy as much goods as \$87.4 millions would have bought on an average between 1935 and 1939. The \$148.7 millions collected in fiscal 1948 was equivalent to \$82.6 millions during the base period. By such a measure the burden was decreased, not increased. The Department of Commerce also estimates the total income of Utah residents in the calendar year 1945 at \$649 millions and in 1947 at \$773 millions. In each instance the taxes collected during the fiscal year ending the following June is about 19 per cent of such estimate. This may mean that, on an average, the 1948 real burden of taxation as a whole was comparable to that of 1946.

Nor, in spite of the war's tremendous costs, was the postwar burden of taxes so much greater than the prewar load, when measured by the same yardstick. In 1940-41 the corresponding tax load was close to 17 per cent of the income of Utah residents, as against 19 per cent in 1947-48.



In either case the average Utah resident paid and is still paying \$1 in taxes for every \$5 or \$6 earned or accruing. Of course there is no such person as an average resident. Who actually pays these taxes and whether the burden is equitably distributed are matters for legislative rather than administrative determination.

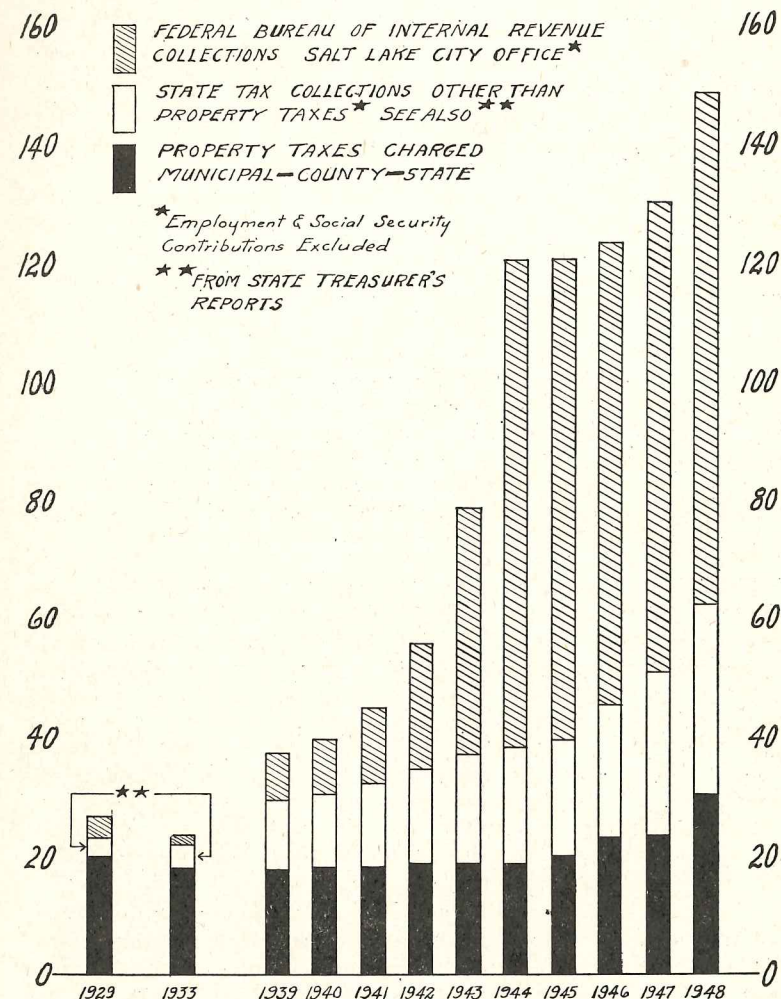
About 60 per cent of this burden, as above computed, is collected as federal taxes. Some \$62.1 millions of the total collected in fiscal 1948, however,—representing 41.4 per cent of the whole—was directly under the control of the Utah legislature. This amount approximates the total state and local tax burden, if the word “tax” is defined rather strictly. In none of the statements herewith are either the state employment security, or the federal social security or railroad retirement payments included. Neither are other sources of income to county, city or town governments included, whether they be in the form of taxes or other assessments.

### State Revenue Sources

The state has important sources of revenue outside the taxes collected by this commission. The statement “True Revenue Receipts of State Government” to be found in the introductory pages of this report shows that state receipts alone, in the year ending with last June, reached the total of \$62.4 millions. In addition to that portion of the property taxes for the use of the school districts which passed through the state treasury, and excluding also collections by the state tax commission and unemployment insurance contributions, state revenue totaled \$24.7 millions. Of this, according to the treasurer’s reports, some \$11 millions came from the federal government; while the remaining \$13.7 millions included about \$3.3 millions in profits of liquor control commission; a similar amount in fees and licenses, including the fees at the state-operated junior colleges and institutions of higher education; fish and game licenses; contributions from teachers to the retirement fund; and various other relatively smaller sources.

With the exception of state and local revenue already noted, the tabulation “How Tax Dollar Grows” shows, with reasonable accuracy, the sources of public revenue in the state of Utah for the last completed fiscal year, and for that which preceded the sessions of the last legislature. The compilation is made from the “True Revenue” statement above mentioned and from Table 11 in the “Statistical Schedules” which form the latter half of this report. Since property taxes passing through the state treasury in the two years (with the exception of the bounty

### TAX COLLECTIONS IN UTAH IN MILLIONS OF DOLLARS



taxes, which are levied on livestock only and for the benefit of livestock owners) were distributed to the district boards of education and spent by them, receipts from that source are here treated as local rather than as state revenue.



## How Tax Dollar Grows

SOURCE	RECEIPTS		
	Amount (000 Omitted)		Increase or (D) Decrease Per Cent
	Fiscal Year 1948	Fiscal Year 1946	
Collected by state tax commission .....	\$31,861	\$22,390	42.3
From federal government .....	11,013	5,208	111.5
All other sources (except property tax) .....	13,675	8,927	53.2
Sub-total—passing through state treasury .....	\$56,549	\$36,525	54.8
Add property taxes levied for:			
District Schools .....	18,546	11,992	54.7
Cities and Towns .....	6,143	4,918	24.9
Counties .....	5,483	5,831	(D) 6.0
Bounties .....	154	190	(D) 19.0
Sub-total—property taxes charged .....	\$30,326	\$22,931	32.2
GRAND TOTAL .....	\$86,875	\$59,456	46.1

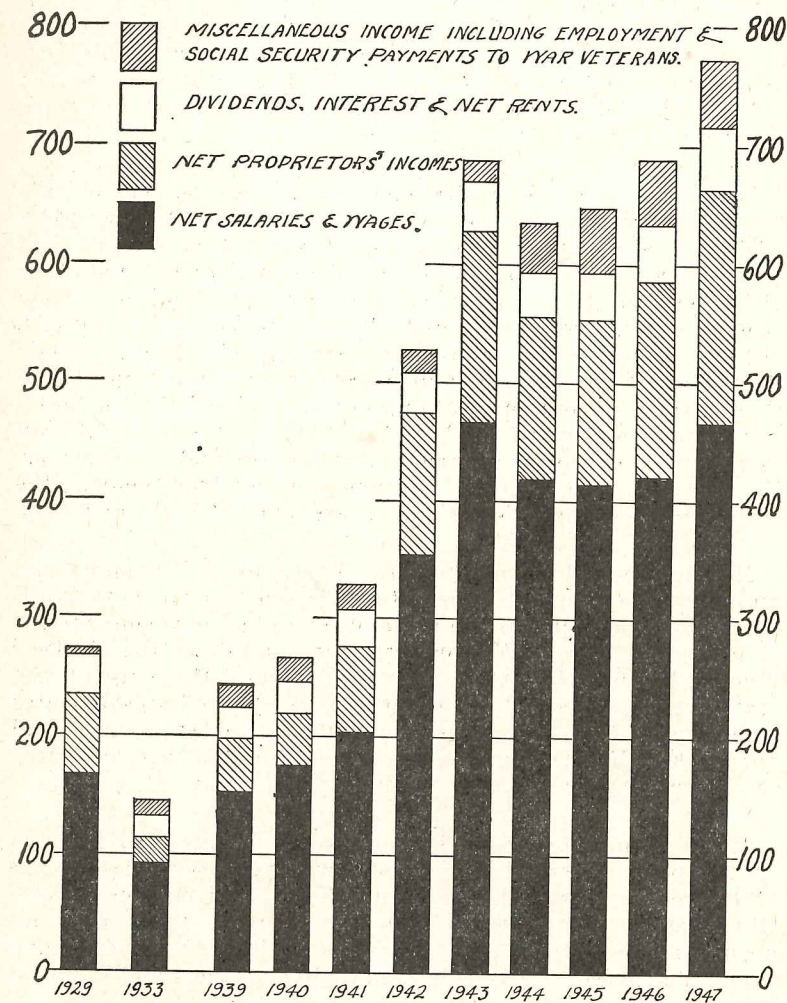
From the above tabulation it is found that more than 61 per cent of the property taxes charged throughout the state in 1947, for the fiscal year 1948, were levied for school purposes; more than 20 per cent for use by city and town governments, and more than 18 per cent for county governmental uses. The bounty taxes amounted to one-half of 1 per cent of the total. No property taxes were levied for state purposes.

Excluding property taxes, some 56.3 per cent of the state's "true revenue" in the fiscal year 1948 was obtained from the so-called "special taxes"—chiefly consumer and income taxes, but including mine occupation taxes, motor vehicle licenses and some others.

Combined state taxes plus the property taxes amounted to about \$62.2 millions or 71.6 per cent of the above grand total of \$86.9 millions.

## What Taxes Buy

The jurisdiction of this commission is limited by the constitution to the supervision and administration of the tax laws of the state. The use made of the money collected whether as taxes or as revenue in other forms is left to other agencies, under the constitution or statutes enacted by the legislature. However, in the public mind, the raising and expenditure of public funds are closely related; and as a matter of fact a large percentage of the state revenue is "ear-marked." Gasoline taxes must go to the construction and maintenance of roads; the proceeds of taxes based on income go to the support of the district

INCOMES OF UTAH RESIDENTS  
IN MILLIONS OF DOLLARS

Source: U.S. Department of Commerce.

schools and so on. With the assistance of data furnished by the State Treasurer and the State Department of Finance, a study was made to answer the question, "Where does the state and local revenue dollar go?" For purposes of the study it was



assumed that the property taxes charged were collected and spent by the agencies responsible for the respective levies; and, as before, the state revenue from employment security contributions and local revenue from sources other than the property taxes were omitted from the picture.

Expense disbursements from the state treasury in 1948 were nearly \$56.8 millions. From this sum \$16.0 millions were distributed among school districts, counties, towns and cities for expenditure under their control. About \$65,000 went to the grazing district boards and the remaining \$40.7 millions were spent under control of state agencies.

Public welfare and health took the largest portion of this truly state expenditure, more than \$14.1 millions. Another \$11.5 millions was spent on state roads, including access roads, and for aeronautics facilities. Junior and senior colleges and other disbursements for education distributed \$8.1 millions from Logan to St. George, and from Cedar City to Vernal. About \$2.8 millions went for miscellaneous purposes, the largest single items being fish and game and the centennial commission. And there were additional capital expenditures, chiefly by the building commission, which took \$1.1 millions. This left \$3.1 millions for the expenses of various state boards and commissions, the elective officials, the supreme and district courts, the state's penal system, the national guard, and the highway patrol.





No such breakdown as the above is possible with county and municipal government expenditures, from reports now available. However, schools, county and municipal governments depend very heavily on the property tax, outside of the aid they receive through the state treasury. Hence the sum of the state expenditures and of property taxes charged approximates roughly the total of public expenditures for state and local purposes in Utah. Property taxes levied in 1947 were collected in the fiscal year ending with June, 1948.

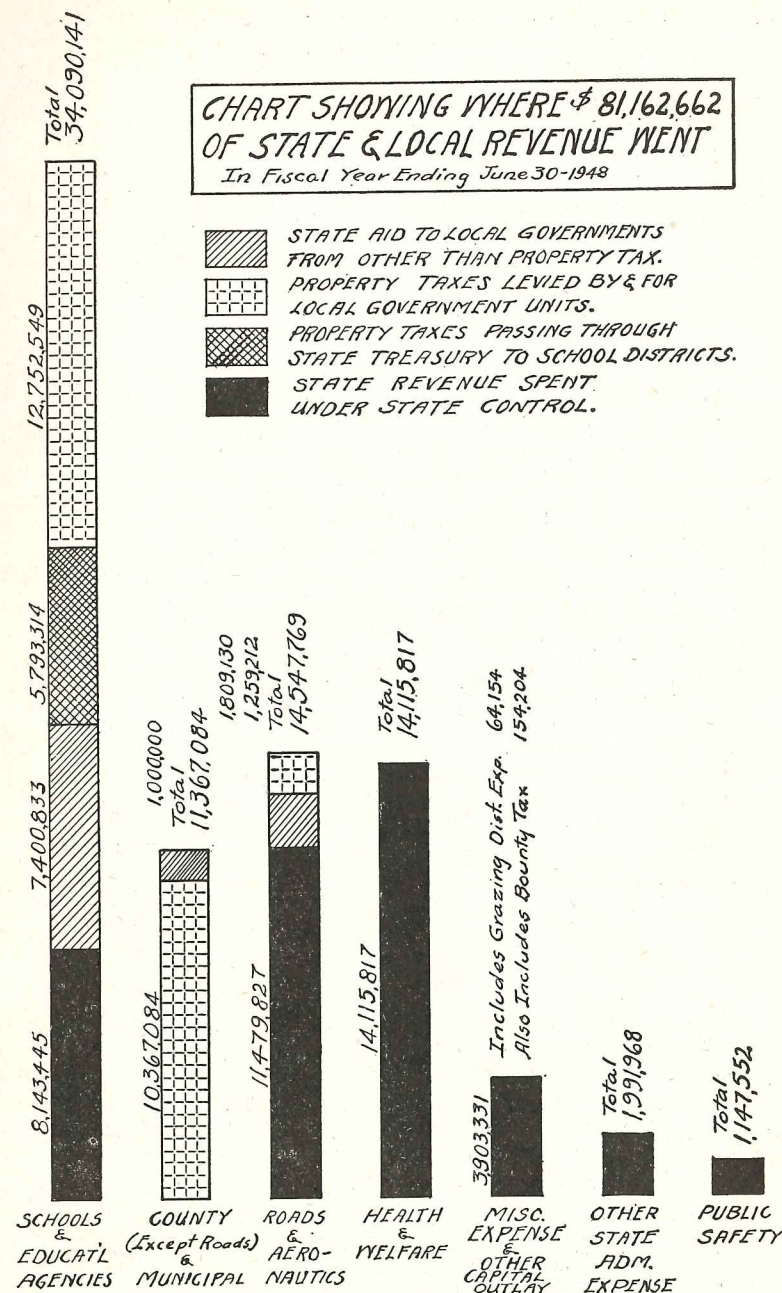
When proper correction is made to account for that portion of the property taxes for schools which passes through the state treasury, the total is found to be \$81.2 million dollars. This was spent (assuming that the property taxes were all spent) almost "fifty-fifty" by state and local governments. The state controlled expenditure of \$40.7 millions and the local governments \$40.5 millions.

What these sums were spent for, by function, is shown in the tabulation "Where \$81,162,662 State and Local Revenue Went in the Fiscal Year Ended June 30, 1948."

### CHART SHOWING WHERE \$81,162,662 OF STATE & LOCAL REVENUE WENT

In Fiscal Year Ending June 30, 1948

-  STATE AID TO LOCAL GOVERNMENTS FROM OTHER THAN PROPERTY TAX.
-  PROPERTY TAXES LEVIED BY & FOR LOCAL GOVERNMENT UNITS.
-  PROPERTY TAXES PASSING THROUGH STATE TREASURY TO SCHOOL DISTRICTS.
-  STATE REVENUE SPENT UNDER STATE CONTROL.





# Where \$81,162,662 of State and Local Revenue Went in Fiscal Year Ended June 30, 1948

Function	Amount	Per Cent of Total
<b>Schools and Educational Agencies</b>		
Spent by local boards of education:		
From corporation and income taxes, liquor taxes,		
From property taxes .....	\$18,545,863	
federal aid and other sources .....	7,400,833	
Total by school district boards .....	\$25,946,696	
Spent by state agencies for state directed activities		
in school districts and for junior and senior col-		
leges—from "special taxes," federal aid and		
other sources .....	8,143,445	
Total for schools and education agencies ..	\$34,090,141	42.0
<b>Roads and Aeronautics—Municipal streets and vari-</b>		
<b>ous county expenditures excluded.</b>		
Spent by county, city and town boards:		
From property taxes (county levies) .....	\$ 1,259,212	
State aid, from motor vehicle registration fees,		
gasoline taxes and forest reserve fund .....	1,809,130	
Total by local governments .....	\$ 3,068,342	
Spent by state:		
From taxes on motor fuels and federal aid ....	11,205,002	
From motor vehicle registration fund for		
access roads .....	274,425	
Total by state .....	\$11,479,427	
Total for roads and aeronautics .....	\$14,547,769	17.9
<b>Public Welfare and Health</b>		
Spent by state:		
From sales tax proceeds .....	\$ 9,211,212	
Federal aid .....	4,762,490	
From general fund .....	77,085	
Local contributions .....	65,030	
Total for public welfare and health .....	\$14,115,817	17.4
<b>County, City and Town Government</b>		
Spent by local boards:		
From property taxes (city, town and county		
levies as charged) .....	\$10,367,084	
From state liquor control profits .....	1,000,000	
Total for county and municipal government ..	\$11,367,084	14.0
<b>Miscellaneous Activities</b>		
Spent by grazing district boards—from state's por-		
tion of grazing fees .....	\$ 64,154	
Spent by state:		
For miscellaneous agricultural services—		
From bounty and other taxes		
("property taxes" on livestock) \$154,204		
From fees, state fish and game fund		
and federal aid .....	207,287	
Total for miscellaneous agricultural service \$	361,491	
For wild life administration—		
From fish and game license fees, and		
federal aid .....	835,461	
For special development projects—		
From motor vehicle registration		
fund .....	\$169,537	
From general fund (Utah Power &		
Water Board) .....	36,870	
Total for special development projects ....	\$ 206,407	
For centennial commission—from general fund..	816,452	
For other expositions and fairs—		
from general fund .....	125,294	
For services and stores (fees) .....	53,946	
For interest on state debt (general fund) .....	18,300	
For legislature (from general fund) .....	63,909	
For all others (various funds) .....	280,325	
Total miscellaneous, spent by state .....	\$ 2,761,585	
Total miscellaneous activities .....	\$ 2,825,739	3.5

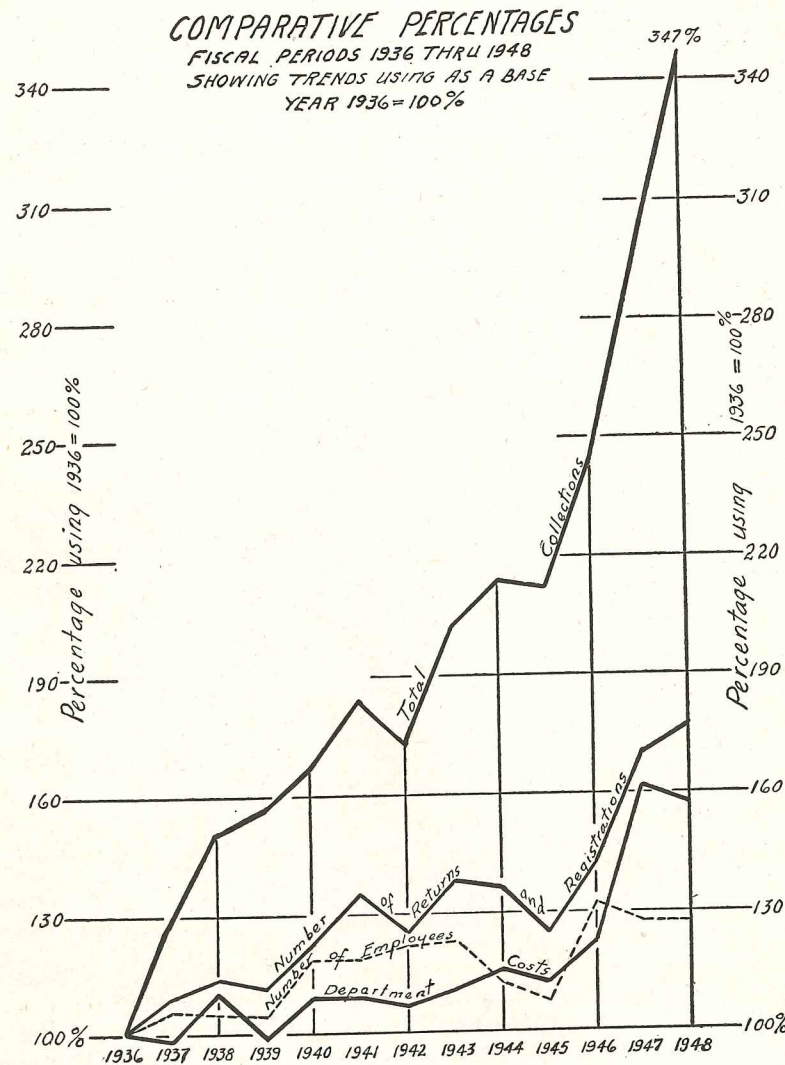
Function	Amount	Per Cent of Total
<b>State Capital Outlay</b>		
Spent by state:		
For buildings—from building fund (appropriated		
by legislature from sales tax receipts) ...\$	928,592	
For principal on state bonds—from general fund	150,000	
Total state capital outlay for buildings and		
debt services .....	\$ 1,076,592	1.3
<b>State Administration (except state school office, road</b>		
<b>commission, public welfare, and liquor control)</b>		
Spent by state—from general fund .....	\$ 1,991,968	2.5
<b>Public Safety</b>		
Spent by state:		
For courts (supreme and district),		
from general fund .....	\$ 398,883	
For crime control, from general fund .....	343,892	
For national guard, from general fund .....	99,494	
For highway patrol, from motor fuel taxes ....	305,283	
Total for public safety .....	\$ 1,147,552	1.4
<b>GRAND TOTAL, STATE EXPENSES PLUS</b>		
<b>PROPERTY TAXES CHARGED .....</b>	<b>\$81,162,662</b>	<b>100%</b>

## Reconciliation

	Amount
To reconcile with Department of Finance Report:	
Grand total as shown above .....	\$81,162,662
Deduct:	
Property taxes charged (see Table 11, Statistical Section) ..	\$30,326,363
Less property taxes passing through state treasury .....	5,947,518
Property taxes charged by local agencies .....	24,378,845
State expense disbursements as listed above .....	\$56,783,817
Add disbursements by liquor control commission (not in-	
cluded in above since only amounts transferred to gen-	
eral fund are here treated as revenue) .....	9,597,958
Add non-expense disbursements as follows:	
Revolving funds established .....	\$ 113,085
Tax and other revenue refunds .....	187,016
Investment purchases .....	3,986,824
Employees' retirement, bond purchases, federal taxes	
withheld, etc. ....	815,938
Other non-expense .....	33,174
Total non-expense disbursements .....	5,136,037
Add car and bus taxes (disbursed to counties and included	
above in property taxes charged) .....	150,470
Total disbursements as reported by Finance .....	\$71,668,282

The state treasury lists true revenue receipts, including property taxes, at \$62.4 millions. The accompanying analysis of the state's expense disbursements shows a total of \$56.8 millions. The Department of Finance statement indicates a net increase in investments during the year of nearly \$3 millions while cash on hand increased more than \$1.1 millions. Net changes in inventory and in warrants outstanding at the beginning and the end of the fiscal year and other accounting items, omitted in this highly simplified statement, completely reconcile the books of the two departments.





## ADMINISTRATION

The tabulation "Collections and Expenditures" and its accompanying chart, compare collections, costs and other items connected with the administration of the tax laws, since 1936, which was the year in which the present tax system became firmly established. While World War II interrupted some trends temporarily, collections have been almost uniformly on the increase at a much faster rate than the expenditures of this commission. This results in a cut of more than one-half in the expenditures per \$100 collected, when 1948 fiscal year is compared with 1936. (For expenses by taxes, see Table 53 near end of report.)

### Collections and Expenditures

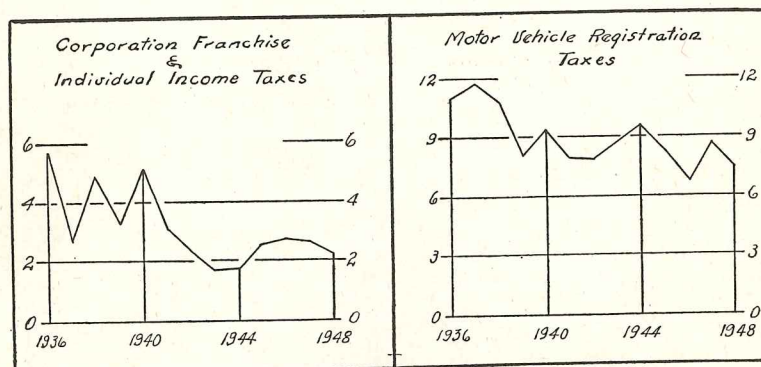
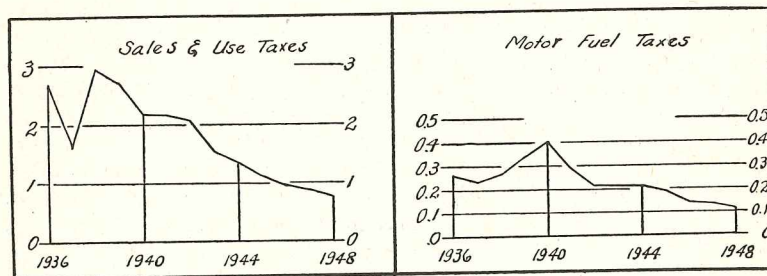
Fiscal Year	Total Collections	Total Department Expenditures	Number Returns and Registrations	Total No. Employees June 30	Overall Ratio Expenditures to Collections	Registrations Returns Per Employee
1936	\$ 9,202,373	\$365,787	370,878	154	3.97%	2,408
1937	11,740,479	348,693	404,854	159	2.97	2,546
1938	13,896,267	405,176	421,284	162	2.92	2,600
1939	14,432,566	360,104	413,233	161	2.50	2,567
1940	15,350,496	399,707	454,548	183	2.60	2,484
1941	16,978,895	398,334	501,131	183	2.35	2,738
1942	15,925,794	389,187	464,703	188	2.60	2,472
1943	18,620,084	360,167	513,668	191	2.13	2,639
1944	19,694,760	423,220	509,128	173	2.14	2,943
1945	19,504,144	411,498	464,064	166	2.24	2,796
1946	22,427,263	470,741	525,555	203	2.00	2,589
1947	27,537,175	592,326	628,404	196	2.15	3,206
1948	31,940,480	575,207	655,910	196	1.80	3,346

NOTE: Above expenditure figures include costs of property assessment and equalization, but collection of property tax is made by county treasurers.

Administration of the purely revenue laws shows even lower expenditures per \$100 collected. Included in the over all expenditures are those for the property tax and valuation engineers' divisions, which produce no direct revenue to the state. Nor is the drivers' license division administering a revenue law; costs of administering this highway safety statute are much higher than the amount received from motor vehicle operators. Since this commission is not required to make any outlay for collecting the school lunch tax from the liquor control commission, the collections themselves should be omitted in determining administrative expenditures of revenue laws on a percentage basis. With adjustments as indicated, the com-



ADMINISTRATIVE COSTS PER \$100 COLLECTED  
Fiscal Years 1936-1948



NOTE: All vertical scales in dollars per \$100 collected.

mission's disbursements for administering revenue laws were \$1.58 for each \$100 collected in 1947, and \$1.32 in 1948.

The column in the table headed "Total Number of Employees" shows that since fiscal 1940, when this commission took sole responsibility for administration of the drivers' license statute, the number of permanent employees of the commission had increased only 7 per cent at the close of fiscal 1948 last June. In the same period the increase in collections was 108 per cent; and the increase in the number of returns or registrations passing through the validating machines of the accounting division was 44 per cent. Each such return of registration is a strict accounting to the last penny in an individual business transaction, processing of which requires the examination of one or a number of documents from five to fifteen times; and when some error, delinquency or other discrepancy is noted, many more times. Several millions of operations, therefore, are involved in handling the 600,000 items of business per year. The number of such items, per employee, as shown by the last column of the table, had increased from about 2500 in 1940 to more than 3300 in 1948.

On a year to year basis, perhaps, such a measure of the work accomplished by the commission's staff is roughly comparable. It must be remembered, however, that the work of a considerable number of the employees is not connected with the laws requiring tax returns or permit applications. Duties and responsibilities connected with the property tax require, with exception of the car and bus tax, no such validation of returns by the tax commission, since the taxes are paid to county treasurers. However, legislation of recent years has placed a heavy additional burden on this commission and its staff in connection with property tax laws. With increases in population and diversification of industry and commercial enterprise, also, the work of the legal, auditing, and collection and central administration divisions has increased heavily in phases not reflected in the number of documents passing through the validating machines.

It does not follow that the record shown in the tabulation under discussion is a matter on which this commission or the State of Utah should especially pride themselves. Certainly the employees of the commission are to be commended for the volume of business transacted. But, as a matter of efficiency, the tabulation headed "Additional Tax Deficiency Assessments" (see page 60) shows that additional field audits would probably return to the state \$3 or more for each added \$1 of expenditure. Moreover there are several ways in which the service to the public could be improved, in almost every division of the commission's organization, if the commission had sufficient staff to meet the demand for such service. Some regions, for example, are asking for more frequent examinations for drivers' licenses.



More prompt clearance of titles to motor vehicles would assist in speeding up thousands of business transactions, and would greatly facilitate detection of fraud and theft. Costs of service and materials have risen much more rapidly than the appropriations to this department of state government, and it has become increasingly difficult to retain an adequately trained staff when private enterprise and other governmental agencies are competing in the same market for the same type of assistance.

Adequate revenue is essential to good government. As a general rule, the taxpayer provides such revenue more willingly if he understands that the laws for obtaining it are equitably, efficiently and uniformly enforced. Funds appropriated to the revenue collecting department should be sufficient for such equitable, efficient and uniform administration.

### 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	374,233.52	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
1947	3,716,504.52	742,300.80	2,889,372.88
1948	5,497,297.11		4,077,565.69

Fiscal Year	Unemployment Compensation Fund (1)	Emergency Relief Fund (2)	Road Fund	Special Funds (3)	TOTALS
1933	\$ 14,276.59	\$ 132,081.17	\$ 85,105.03	\$ 586,137.83	
1934	1,730,525.06	3,368,381.22	196,966.79	6,251,934.59	
1935	2,496,097.11	3,756,347.49	144,588.61	7,709,727.61	
1936	2,966,866.29	4,063,403.87	338,032.67	9,202,773.67	
1937	1,217,017.62	3,411,585.86	4,339,249.98	204,640.53	11,740,479.83
1938	2,138,695.47	3,465,189.86	4,534,034.77	427,206.27	13,896,267.37
1939	2,628,745.15	3,635,502.90	4,710,831.74	311,288.98	14,432,566.31
1940	2,678,412.14	4,199,373.30	4,972,755.76	403,065.01	15,350,496.02
1941	2,872,995.27	4,541,548.40	5,409,833.15	604,645.89	16,978,975.07
1942		5,323,799.01	5,617,549.25	347,790.23	15,925,794.40
1943		6,756,396.05	5,518,523.80	374,599.80	18,620,084.15
1944		7,192,945.18	5,201,689.39	1,037,652.16	19,694,760.56
1945		7,298,408.23	5,211,997.77	926,711.87	19,504,077.32
1946		8,388,486.27	6,533,838.25	1,047,653.08	22,427,268.35
1947		11,162,221.48	7,841,004.72	1,185,770.82	27,537,175.22
1948		12,639,724.02	8,702,920.00	1,022,973.85	31,940,480.67

#### 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, \$498,106.21 in 1946, \$505,761.11 in 1947 and \$488,655.42 in 1948.

## PROPERTY TAXES

Property taxes levied in 1948 are about 43 per cent higher than they were two years ago, in 1946, even though the 1946 figure set a new record. None of the property tax now goes to state government. Disregarding bounty and other special livestock levies, the property taxes charged this year were levied 61 per cent for schools, 19 per cent for county purposes, and 20 per cent for the expenses of city and town governments.

Property taxes reached the highest point previous to World War II in 1930, when \$21½ millions were levied. About the same time and shortly thereafter the gasoline tax took over gradually increasing proportions of the costs of road construction and maintenance; the sales tax was initiated to assume a large portion of the relief costs; and the income taxes (including the corporation franchise tax, which is based on income) were inaugurated with 75 per cent of their yield devoted to the district schools. With these aids, but for other reasons as well, the property tax burden dropped to \$15.7 millions by 1936, and it never did reach the 1930 figure again until after V-J day, in 1945. (See Table on page 12.)

### "State Aid" Shares Burden

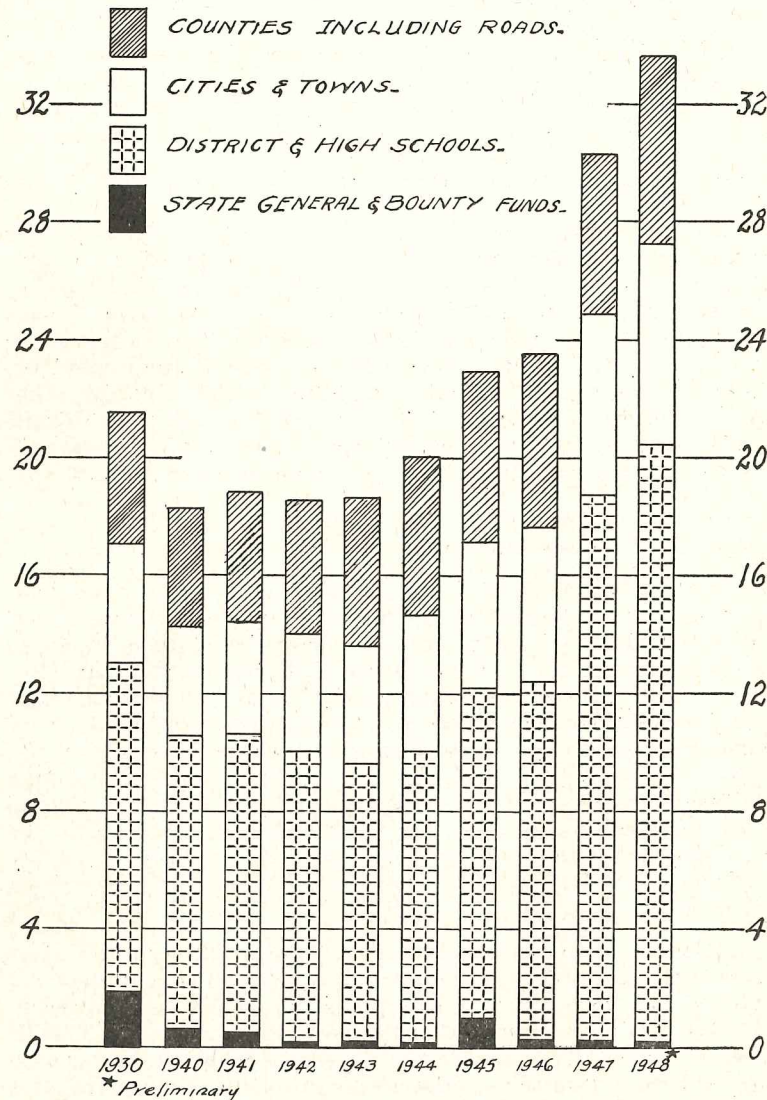
In the meantime state aid to schools, counties and municipalities increased. The motor fuels taxes have been caring for an increased share of roads costs, as each legislature added to the state road system. The motor vehicle registration fund has contributed also to road construction in increasing amounts. One hundred per cent of the yield from the taxes based on income has gone to the school districts since 1947, instead of the former 75 per cent. The state has assumed the entire public welfare burden to which the counties until 1947 contributed close to \$2 millions a year. Another source of state aid to the counties and municipalities has been found, last year, in the revenue derived from the liquor control monopoly. (See chart on page 19.)

Exclusive of the property taxes passing through the state treasury in the process of equalization between school districts, state aid to governmental subdivisions reached the unprecedented total in the fiscal year 1948 of \$10.2 millions. This is money derived from sources other than the property tax and turned over to the school districts, counties and municipalities to be spent by them in accordance with law as their respective boards, commissions and councils may direct.



### TREND OF UTAH PROPERTY TAXES

SELECTED YEARS 1930-1948  
IN MILLIONS OF DOLLARS.



The important increases in state aid to local governments resulting from enactments of the 1947 legislature have been followed by no corresponding slackening in demands on the property taxpayer. On the contrary, as already shown, the property taxes levied have increased rapidly and to unprecedented totals. The \$33.7 millions charged against property in 1948 is an increase of \$10.8 million, or 47.0 per cent over the record total charged in 1945, at the war's close.

Between 1946 and 1948, despite increases in state aid from other sources, property taxes charged for district schools increased about 67 per cent; for cities and towns, 30 per cent; and for counties 11 per cent. As compared with the over all increase in taxes charged, of about 44 per cent, the estimated population of the state grew about 3 per cent, and the increase in assessed valuation was 17 per cent in the same period. These percentage changes are in statewide totals. They vary, of course, in every city, town and school district, and in every county.

Part of the outstanding increase in the levy on property for school purposes is due to the increase in the levy for the school equalization fund. This levy is imposed, under the minimum school program law, by this commission, according to a purely mathematical formula set up by the last legislature. As a result of that law almost \$4 is passing through the state treasury for the benefit of the school districts in the current school year for each \$1 so levied in 1946. This increase of \$5 millions is not, of course, the total increase in so-called "state aid" to the schools, since the entire yield from taxes based on income now goes to the school districts.

For the current school year, ending next June, the minimum school program calls for \$19.2 millions, with \$7.5 millions coming from state sources other than the property tax. An additional \$6.5 millions is to be raised by a statewide property tax levy of 8.9 mills. The other \$5.2 millions for the minimum program will be raised by the school districts. Each of these must fix a local levy of at least 7 mills as a condition to participation in the state aid.

As compared with the \$19.2 millions required by the minimum school program, the school districts this year have called for additional taxes sufficient to raise the total revenue to about \$27.8 millions, of which \$20.3 millions, or about 60 per cent will be raised through property taxes. The difference between the minimum and the actual program is \$8.6 millions, of which \$3 millions was found to be required for capital outlay and debt service. The remainder of more than \$5 millions is for operational programs in excess of the minimum required by the equalization program. Only one school district, that for Weber county outside Ogden, has kept its operational budget within the 7 mills required by law this year as the minimum local levy.



Each school district, except Jordan, will receive some payments from the uniform school fund as used in the equalization process. Less than one-half of the state's contribution of \$14 millions to this equalization program comes from property taxes. In only two districts, North Summit and Jordan, will property owners contribute more to the equalization fund than the school district received therefrom. Jordan's net contribution is nearly \$1.1 millions, the full amount levied under the

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

	For General State Purposes	For District Schools	For High Schools	For School Equalization 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	99,713,499
1900	5.0	3.0			8.0	105,629,041
1901	5.0	3.0			8.0	112,608,655
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	692,466,378
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	668,611,580
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	1.35	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
1947	...	...	...	8.5	8.5	681,566,404
1948	...	...	...	8.9	8.9	765,371,793

8.9 mill equalization levy. North Summit property pays about \$58,000 to the equalization fund and the district receives about \$44,000 from the fund. In the school year which ended last June Morgan and Grand county school districts also made net contributions to the equalization program.

### Valuation Problems

The preceding pages of this report represent an attempt to present the recent Utah tax story in broad outlines, and objectively—to tell whence public revenue comes and how it is used. We come now to a more detailed consideration of activities of this commission with regard to the property tax. Two years ago, the legislature, following constitutional amendments approved by vote of the people, enacted a series of statutes to require all property to be assessed at "40 per cent of its reasonable fair cash value." Another series of statutes was directed toward more complete equalization of property values throughout the state.

In order to fulfill its obligations in this matter, the state tax commission has conducted studies of valuations in each county of the state and has conferred with county taxing officials in an attempt to work out plans for more complete equalization. It appeared that the first essential step in this process was to determine just what the legislature meant by the term "reasonable fair cash value." No definition was given in any of the laws passed by the legislature, so the commission and the various county assessors faced the issue of attempting to decide just how this term should be construed and applied.

The commission discussed the problem with members of the legislature as well as with county assessors and county boards of equalization. It appeared that the legislature was attempting to avoid the difficulties of erratic and high, currently inflated prices and that an attempt was being made to provide for a valuation which would not be based upon inflated values; or upon depreciated values, either. With this in mind, the tax commission concluded that the basic value under the new statute should be set at some point between these two extremes.

In view of the fact that all buildings in the state had been carefully appraised upon the basis of 1932 construction costs, a large segment of property in the state was provided which was uniformly assessed and which, it appeared, furnished a sound foundation for developing a basis for uniform valuation of other classes of property. Construction costs were very low in 1932, and increased rather consistently up to 1940. After 1940, they sky-rocketed in a very abrupt manner. It appeared that if the 1940 costs of buildings should be used as a basis for valuation, this would be a reasonable fair cash value of the property, as provided by law.



## Current Property Tax Collections—1942 to 1947

County*	Percentages of Current Taxes Paid When Due					
	1942 Levy	1943 Levy	1944 Levy	1945 Levy	1946 Levy	1947 Levy
Morgan . . . . .	94.5	98.7	98.8	99.2	99.64	99.13
Box Elder . . . . .	94.8	97.7	96.7	96.7	97.84	97.80
Grand . . . . .	95.3	94.7	95.5	95.8	96.11	95.41
Tooele . . . . .	97.8	98.2	97.9	97.4	98.58	97.80
Summit . . . . .	98.0	85.4	98.2	97.6	98.03	97.28
Salt Lake . . . . .	96.4	97.5	97.7	97.4	97.36	96.87
Rich . . . . .	94.3	95.8	97.6	98.1	97.00	97.29
Iron . . . . .	95.3	96.2	96.9	96.9	96.54	96.16
Juab . . . . .	96.8	96.5	97.9	97.7	97.69	97.77
Daggett . . . . .	92.1	99.4	96.3	97.1	95.92	92.13
Beaver . . . . .	91.2	94.2	96.8	97.3	96.10	95.14
Davis . . . . .	95.7	97.6	97.7	98.5	97.86	97.14
Carbon . . . . .	94.3	96.9	95.4	96.1	95.85	95.78
Millard . . . . .	95.6	91.6	94.9	96.4	96.82	95.70
Wasatch . . . . .	95.0	95.7	96.0	96.8	96.68	96.64
Weber . . . . .	97.1	98.0	98.5	98.0	97.78	97.15
Cache . . . . .	94.9	97.0	96.4	97.5	97.22	96.33
Utah . . . . .	96.4	96.9	97.1	96.1	90.88	95.52
Emery . . . . .	93.3	94.1	98.5	93.5	94.08	92.95
Sevier . . . . .	92.9	95.9	96.7	96.2	95.97	96.91
Piute . . . . .	88.8	92.0	89.8	92.0	95.70	93.08
Kane . . . . .	86.7	86.0	88.6	89.7	93.44	90.86
Sanpete . . . . .	93.6	95.8	94.2	96.9	96.45	95.90
Uintah . . . . .	90.1	90.9	94.3	92.3	88.07	87.79
Washington . . . . .	93.7	92.5	95.5	93.2	93.09	90.22
Wayne . . . . .	60.7	92.3	97.9	87.6	88.22	84.57
Garfield . . . . .	75.3	83.1	81.1	90.9	88.26	90.84
Duchesne . . . . .	67.7	85.3	83.1	80.1	89.07	67.98
San Juan . . . . .	62.5	75.9	76.4	74.3	82.51	70.70
State Average . . . . .	95.5	96.6	96.4	96.7	97.16	96.20

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

The commission discussed this matter with members of the legislature, with county assessors and county commissioners. At a meeting in Salt Lake City July 23, 1947, which was attended by county assessors, county commissioners and members of the state tax commission, it was unanimously voted to appraise buildings on the basis of the 1940 costs and to relate the valuation of all other classes of property as nearly as possible to this valuation basis.

The tax commission immediately assigned its engineers to the preparation of a manual of costs, based on 1940 prices of materials and costs of labor; and then, in cooperation with the county assessors, it proceeded to readjust the values of all buildings throughout the state to the 1940 cost basis less depreciation to January 1, 1948. From this point the commission in cooperation with assessors, county commissioners and the owners of property, then attempted to work out a valuation basis on other classes of property which, as nearly as possible, would bring about an assessment of property for the year 1948 which would meet the requirements of the new statutes that all property be assessed at 40 per cent of its reasonable fair cash value.

## Reassessment Indicated

Our studies show that a reasonable degree of progress has been made in this direction; but they show further that a great deal must still be done in order to achieve a sound equalization of property throughout the state. The difficulties that are responsible for the present inequality are not due to faulty plans or insecure bases. On the contrary, sound plans and carefully prepared bases for valuation are now in operation throughout the state. The difficulty arises through a number of causes, which can be corrected only by complete reassessment of the property involved.

The 1940 cost base for the assessment of buildings throughout the state accounted for some minor increases in the total assessed valuations of buildings in counties. In those cases where the tax commission, in cooperation with the county assessors, has made a complete revaluation of buildings, major increases noted were due to the fact that buildings have been improved, through addition of rooms, through installation of facilities such as heating plants, plumbing, or through finishing rooms which had been left unfinished at the time the appraisal was made. In other cases, buildings that have been erected since the original appraisal of buildings was conducted have never been appraised.

Such conditions in the assessment field call attention to a situation resulting from World War II which this commission believes merits the attention of the legislature and of county commissions whenever budgets for tax administration are under consideration. The war brought about a concentration of manpower on the national level to such an extent that only most highly essential details of assessment and equalization could receive attention. With the restoration of more nearly normal conditions it is found that, during and since the war period, tremendous changes have occurred in the economy of the state, with profound effect in the property tax field. These are evidenced both by wide and in some cases almost revolutionary changes in the values of land; and also, as pointed out above, by great increases both in the number of buildings and in the uses made of buildings erected years ago. New relationships in value have been created which make former valuations inequitable.

## Equalization of Land Values

During the past few years, for example, a most significant change has taken place in the use to which land is being put in those areas where material industrial or mining development has taken place. In cities and towns, the lands which had no use and, for that matter, which had not been divided



into lots for residential or other purposes, have been put into use. In many cases residential development has taken place; in other instances the land is now being used for manufacturing or industrial purposes, so that plans which had been developed in valuations in the past are now completely upset. While some of the real estate development has been reflected in changed

### Percentages of Taxes Charged Against Classes of Property

Percentages of Taxes Charged Against						
Calendar Year	AGAINST PROPERTY ASSESSED BY COUNTY ASSESSOR			Personal Property	Total	Against Property Assessed by State Tax Commission
	Real Estate Including Improvements					
	In Cities and Towns	On Acreage	Total			
1932	41.55	17.40	58.95	13.02	71.97	28.03
1933	42.38	16.63	59.01	12.28	71.29	28.71
1934	41.13	16.42	57.55	12.73	70.28	29.72
1935	40.89	16.07	56.96	12.68	69.64	30.36
1936	40.05	14.90	54.95	13.81	68.75	31.25
1937	36.85	14.89	51.74	14.58	66.32	33.68
1938	34.42	14.16	48.58	15.66	64.23	35.77
1939	36.66	15.13	51.79	16.05	67.83	32.17
1940	36.83	14.75	51.58	14.05	65.63	34.37
1941	36.61	13.80	50.41	14.49	64.91	35.09
1942	36.33	13.06	49.39	15.90	65.30	34.70
1943	36.21	12.97	49.18	16.83	66.01	33.99
1944	35.69	13.95	49.64	16.51	66.15	33.85
1945	36.97	13.97	50.94	16.13	67.07	32.93
1946	37.67	14.04	51.71	16.42	68.13	31.87
1947	36.44	14.29	50.73	19.13	69.86	30.14
1948	36.21	13.44	49.65	19.13	68.78	31.22

assessed valuations, for the most part such assessments have been made on a piece-meal basis, so that a situation is rapidly developing which will require a complete reconsideration of the assessed valuations of land in the larger cities and towns of the state; and in some of the smaller ones, too, for that matter.

One of the more significant features of this problem is the development of lands outside of cities and towns for residential or industrial purposes. The development of good roads and the common use of automobiles have all but obliterated the boundary lines of cities and towns except for official purposes, so that now there are residential and industrial developments outside of cities and towns which, generations ago, simply did not take place.

This poses another problem in regard to the valuation of this real estate. In some cases, lands which had heretofore been assessed as unimproved farm land or as waste land may now be used for residential or industrial purposes. It may have values

which are far beyond the values of such lands before the lands were put to more beneficial use.

It has been very difficult for county assessors to keep in touch with the rapidly changing situation. In Salt Lake City the last year there were over 2,600 building permits issued and probably more than that number of buildings were erected in the county outside of the city. There were close to 13,000 deeds filed for recording in the Salt Lake county recorder's office. In Utah county there were about 7,000 deeds recorded in the same twelve months and in Weber county 4,123 deeds. These examples serve as an indication of the tremendous changes taking place in the use to which real estate is now being put.

The farm land valuation problem has its difficulties too. The high prices paid for wheat during the past few years have been the cause for the development of many thousands of acres in dry farm land operations. Some of this is clearly marginal land and can be successfully farmed only when wheat prices are very high. Other areas have experienced the development of dry farm operations which may reasonably be expected to continue even when prices of wheat are not so high.

While the area of irrigated farm land has remained almost constant since the last irrigation projects were developed, still our studies show irregularity in the assessment of this class of property. This irregularity is due largely to the accumulation of errors and the deterioration of agricultural land assessments. In those cases where the state tax commission has conducted revaluations of irrigated farm land, numerous errors have been found—errors which have caused unfairness in the application of the property tax. As in the case of buildings, so in the case of land valuations, while general plans have been put into operation to bring about the equalization of these values, the general plans do not eliminate the inequality which exists between individual assessments.

The tax commission has long had in operation a plan for the complete reassessment of land, and of buildings, and has carried it on to the extent that its finances permitted. It is significant to note the effect of the revaluation of land, and of buildings, in the limited areas where the commission has recently operated. In Uintah county a complete reassessment of city and town lots and of all land outside of cities and towns and of buildings was carried on through the cooperative efforts of the county assessor, board of county commissioners and the state tax commission. Comparisons of assessed values before and after these reappraisals are shown by the following table:



### Uintah County

Class of Property	Assessed Value	
	Before Reappraisal	After Reappraisal
City and town lots .....	\$ 193,330	\$ 271,741
Acreage .....	1,742,604	1,962,510
Improvements .....	1,152,488	1,623,120

The above tabulation must be read in the light of the fact that in the year previous to the reappraisal this commission, after a study of the valuation of lands in Uintah county, had recommended a blanket increase, which was placed on the books by the county officers pursuant to law. However, blanket increases are in the nature of a makeshift, and this commission agreed with the county officials that the proper method to reduce the inequities in assessment was to reclassify the lands in the county. The net result was that the acreage under irrigation was found to be considerably higher than had been assessed, and that it should be assessed at a somewhat higher value per acre. In most other classes of land the acreage was reduced and, except in the case of unimproved farm lands, the average valuation per acre was reduced by the reappraisal about one-half or more. The following table shows what happened as indicated by the assessment rolls for two succeeding years:

#### ACREAGE VALUATIONS

Class of Property	Before Reappraisal	After Reappraisal
Improved farm lands irrigated:		
Number of acres .....	35,363	40,160
Valuation per acre .....	\$ 24.27	\$ 33.21
Grazing Land:		
Number of acres .....	259,143	256,700
Valuation per acre .....	\$ 2.01	\$ 1.22

In Washington county a reassessment of buildings and of city and town lots were developed on the same basis. The results are as follows:

### Washington County

Class of Property	Assessed Value	
	Before Reappraisal	After Reappraisal
City and town lots .....	\$ 765,500	\$ 987,700
Improvements .....	1,041,107	1,782,100

At present a revaluation of all the land and buildings in Duchesne county is in progress, and a revaluation of buildings and of city and town lots in Iron county is also under way. The tax commission has had many requests for aid and cooperation

in revaluation projects, but the limited staff of the commission has made it impossible to continue this work of reassessment as rapidly as it should be done.

### Valuation of Mines Based upon Net Proceeds

The legislature of 1947 enacted a statute which provides: "All metalliferous mines and mining claims, both placer and rock in place, shall be assessed at \$5 per acre and in addition thereto at a value equal to two times the average net annual proceeds thereof for the three calendar years next preceding or for as many years or fractions thereof next preceding as the mine has been operating, whichever is less. \* \* \*." (Chapter 106, Laws of Utah, 1947.)

The effect of this amendment is significant. In the first place, the provision for averaging the net proceeds valuation over a period of three years has a tendency to stabilize the assessed valuation of mines, and will eliminate the violent fluctuations in net proceeds valuations during those periods of limited mining activity. In the second place, the effect of the law has been to reduce the assessed valuation for the year 1948, based upon a three-year average, from \$183,348,320, which it would have reached if the valuation had been based solely upon the net proceeds from the mines during the previous calendar year, to \$102,308,465. This is due to the fact that the year 1947 was one of great activity in the mining industry of the state. The tonnage of ore produced during that year was far greater than the tonnage of ore produced during either of the two preceding years.

It should not be concluded from this comparison that the new valuation basis of mines will operate to the permanent disadvantage of the state and of the various taxing units which participate in revenue received from the property tax on metal mines. Within the next two years this unfavorable comparison will have disappeared, and from then on it will be a decided advantage to the state, and to the various taxing units which are concerned, to have the valuation of metal mines based upon net proceeds on an average basis over a period of three years, rather than to have it limited to the one year only.



## THE MOTORIST

The constitutional provision that this commission "shall administer and supervise the tax laws of the state" requires close contact between this department and the user of motor vehicles. The Motor Fuels Tax Act, and its counterpart, the Use Fuel Tax Act, impose sales taxes, measured by the consumption of gasoline and other fuels used by motor vehicles, in return for the privilege of using the highways. Such taxes are completely within the constitutional jurisdiction of the commission. Closely akin to these laws is the Motor Vehicle Act, covering the registration of motor vehicles, and thereby providing a considerable revenue to the state by way of license fees. The Motor Vehicle Act, however, obligates the state to perform various services for the benefit of the licensee, with the result that the cost of administering the act, per dollar collected under it, is 30 or 40 times greater than is the cost to the state of collecting the fuel taxes. The act, however, yields the state \$12 or \$15 for each \$1 expended and hence is to be classed as a revenue act. (See chart on page 25.)

### 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	545,188	4,993,194
1938	106,726	3,490,731	1,142,577	648,605	5,281,913
1939	112,336	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	1,403,223	891,810	6,199,885
1945	140,433	3,849,027	1,453,660	982,336	6,285,023
1946	136,196	5,036,338	1,637,648	937,414	7,611,400
1947	143,245	6,054,795	1,946,368	1,329,074	9,330,237
1948	161,868	6,692,213	2,172,595	1,608,291	10,473,099

- (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; neither are general sales taxes, which are levied on motor vehicles purchased, and on accessories and oil, but not on gasoline purchased.

The Operators' and Chauffeurs' License Act and the more recent Motor Vehicle Safety Responsibility Act are not greatly (if at all) concerned with revenue, but with another matter of primary public importance and concern, highway traffic safety. This report will deal first with the highway safety measures, then the automobile registration law and later with those acts designed to provide main financial support for state highway maintenance and construction.

### Highway Safety

Fiscal Year	Drivers' Licenses and Renewals	Net Collections	Administrative Costs	
			Amount	Per \$100 Collected
1947	70,129	\$51,140.25	\$100,148.99	\$195.83
1948	52,105	45,859.25	82,329.79	179.51

The drivers' license law seeks to restrict to the reasonably safe driver, the privilege of operating a motor vehicle on the highway. The license certificate itself is to be granted only to persons who have demonstrated their physical and mental ability to drive safely. Their will to drive safely is another matter.

Roughly, one Utah driver in 20 was involved in a reportable motor vehicle accident last year. Well over half of those so involved were in violation of the law at the time. Year after year, in Utah experience, the most frequent violations by such drivers are failure to yield right of way to other vehicle or pedestrian, and failure to keep proper lookout. While speeding takes the most lives of any single driving violation listed, driving on the wrong side of the road shares second place with driving while drunk. Following too closely is a frequent cause of accident, as are failure to signal and improper signaling, failure to keep proper lookout, or to yield right of way. Violation of signaling rules usually indicates careless and unsafe driving habits. Driving on the wrong side of the road and following too closely may also result from poor eyesight. The law is clear and was recently re-stated by the Supreme Court of the State of Utah in two civil cases, each involving a two-car accident. "Neither driver," says the court in Conklin v. Walsh, "can excuse his own failure to observe, because the other driver failed in his duty . . . The duty of keeping a proper lookout attends all those operating motor vehicles, and other rules of the road do not relieve any driver of the necessity of complying with this requirement."

The effort the state is making to keep the negligent, ignorant or unsafe driver off the highways would seem to be justified by the fact that in 90 per cent of the highway traffic accidents



in which the reports reaching this commission give the necessary information, drivers were in violation of the law.

Prevention of motor vehicle accidents has been the purpose, not only of this commission in administration of the drivers' license act, but of many other official agencies, state and local, and of many statewide and local voluntary associations. Newspapers, the radio and individuals all have vigorously joined in the battle for highway safety.

Do the results attained justify all this effort? Undoubtedly. The public consciousness is awakening to the hazards of highway use. The problem now is to obtain the most efficient results possible.

### 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	3,892	1,705	4,091
1938 .....	175	216	1,922	3,866	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 .....	170	199	2,466	3,706	5,063	7,699
1947 .....	159	186	2,603	3,747	6,123	8,885
1948 (6 months) .....	65	80	1,197	1,755	2,990	4,252

At first glance the tabulation "Accident Summary," presented herewith, might seem to indicate that the campaign has not been too successful. Properly understood, however, the figures are encouraging. The postwar years of 1946 and 1947, for example, are not immediately comparable with the wartime period when gasoline and tire restrictions heavily reduced both traffic and the speed with which it moved. Nor would a comparison of 186 persons killed in 1947 with the 175 average of fatalities between 1939 and 1941 be an accurate measure of the progress made. Gasoline consumed in Utah in 1947 was well over  $1\frac{1}{2}$  times the average for the three prewar years; and diesel fuel sales grew even more rapidly. While gasoline consumption is only an approximate measure of highway use, its errors are on the side of reducing, rather than exaggerating, recent trends. The United States Public Roads administration, for example, finds that the volume of traffic on western highways in 1947 was well over a fourth more than in 1941, the previous high year; and about twice as much as in 1943, when wartime restrictions had their greatest apparent effect.

The tabulation showing the ratio of traffic deaths and injuries in Utah, since 1939, to the gasoline consumed is a reasonably fair measure of the progress made in highway safety

campaigns. This shows the 1947 fatality and personal injury records were close to the wartime low. If the average ratios for 1939 to 1941, the last prewar years, had prevailed in 1947, there would have been 269 persons killed instead of 186 and 5250 persons injured instead of 3747. The saving of 83 lives and the prevention of injuries to 1500 other persons seems well worth while. While this is true, the Utah record shows much more can be done to reduce further the annual losses of life, limb and property.

### Trends in Motor Vehicle Fatalities and Accidents in Utah

As indicated by their ratio to gasoline consumption

Calendar Year	Total Deaths	Per Million Gallons of Gasoline Consumed	
		Deaths	Persons Injured
1939	160	1.60	30.5
1940	171	1.60	31.5
1941	205	1.75	32.2
1942	147	1.30	22.8
1943	103	1.01	21.5
1944	121	1.16	21.8
1945	174	1.45	24.7
1946	199	1.33	24.7
1947	186	1.11	22.5

It so happens that about half the population of Utah lives within cities which at the time of the 1940 federal census had populations of 5,000 or more. Reports to this commission show that within those cities 56 persons were killed in traffic accidents in 1946 and only 34 in 1947. In the same period those killed in accidents in the remainder of the state increased from 143 to 152. The number of persons severely injured in traffic accidents in cities of 5000 or more population was 359 in 1947 as compared with 441 in 1946, a decrease of 18.6 per cent. In the remainder of the state 684 persons were severely injured in 1946 and 690 in 1947. Higher speeds and a let-down in the alertness of the drivers when outside corporate limits are possible causes for the contrasting trends within the populous centers and elsewhere.

The state's participation in the campaign for safe driving through administration of the driver license law is much more than a mere gesture. It involves an immense amount of detail work.

Eliminating duplicate license certificates issued to replace those lost or destroyed, some 63,534 original licenses were issued in the past two fiscal years and 43,878 other operators or chauffeurs renewed their certificates before the expiration of their three-year term.

The number of original licenses issued is considerably less than the number of examinations given, since approximately a third of those examined fail to pass on their first tests, either



written or at the wheel. About two years ago standards of the written examinations, designed to test the applicants' knowledge of the laws and courtesies of traffic, were raised. Each applicant for an operator's license now must grade at least 80 per cent in answering twenty questions pertaining to the rules of the road. Suspensions or revocations, as shown by an accompanying statement, now run about 1300 a year. Certificates are not issued to persons whose licenses have been revoked until each has passed tests for an "original" license. Frequently special examinations are given, not only to persons whose licenses have been suspended, but also to others whose records give indications of careless driving habits or of inability to drive safely. Close to 2000 such special examinations are administered annually.

#### Suspensions and Revocations

VIOLATIONS	1943	1944	1945	1946	1947	1948 (6 mos.)
Drunken Driving	471	364	315	560	538	272
Negligent Driving	438	280	278	335	392	302
Failed Special Examination	90	105	93	205	226	203
Operating During Revocation Period	52	39	32	29	45	32
Hit and Run	30	16	26	22	32	15
Falsification of Age					48	34
Unsatisfied Judgments				13	12	12
Miscellaneous	36	25	39	37	23	20
TOTALS	1,117	829	783	1,201	1,816	890

The law contemplates suspension of the driving privilege for all persons convicted of three moving traffic violations within an 18 month period. As soon as the drivers' license division has received a record of the first such conviction, a letter is written to the driver, asking his cooperation in making the roads safe, and advising him of the legal results of failure so to cooperate. About 25,000 such letters have been written in the past two years.

Of the estimated 275,000 licensed drivers in Utah, possibly 125,000 hold certificates issued prior to April 1, 1934, which legally require no renewal. This does not mean that 50,000 renewals should be issued yearly, since death, removal from the state and other circumstances reduce the totals. Yet the proportion of renewals is low; nor is the driver holding an expired license likely to be discovered unless by other infraction of the motor vehicle law or as a result of a traffic "blockade" his case is brought to the attention of enforcement officers or the courts.

While progress has been made in the struggle for highway traffic safety, the toll of tragedy, human suffering and property loss is still far too high. The picture presented by the statistical analysis seems to place speeding, drunk driving, unsafe driving habits and physical defects of the driver as

leading causes for fatalities, in that order. Assuming that licensed drivers know the rules of the road, the first of the above groups would constitute a problem of enforcement. Habitually unsafe driving, and impaired physical or mental faculties might be detected by periodical examination of drivers. When disregard of the rules is a habit, it will usually show up in a driving test. As already noted, it seems quite probable that the frequency of driving on the wrong side of the road and of accidents resulting from following too closely are connected with impairment of vision. Simple eyesight tests are part of the drivers' examination routine.

This commission has a recommendation from the director of the drivers' license division who has made a prolonged study of drivers' license laws in this and other states, their administration and the results attained. He takes the position that all Utah operators' and chauffeurs' licenses should be made to expire five years from date of issuance, unless sooner revoked or suspended by reason of poor driving record, as provided by law; that the provision for renewal without examination should be repealed; and that all persons holding license certificates without specified expiration date should be required to take a complete examination every five years.

While adoption of such a recommendation would raise important administrative problems, this commission recognizes that primarily the proposal involves issues of policy to be determined by a legislative, rather than by an administrative agency. The suggestion is, therefore, not the recommendation of this commission, but is submitted to you as worthy of your careful consideration in dealing with the highly important and difficult problem of preventing highway traffic accidents.

#### Recommendations

Legislative aid in ironing out administrative stumbling blocks in the statutes is urged by this commission in several particulars. These are listed here in the order in which they appear in the statute books:

1. Authority of the department to cancel operators' and chauffeurs' licenses obtained through error or fraud should be made explicit. Subsection (n) of Section 57-4-3 defines "cancellation," but the act contains no further reference to cancellation, except in subsections 57-4-12 (d) and (e). These require cancellation of the license of a minor when the sponsor of an application has requested its cancellation, or has died. Revocation of a license after conviction, when the certificate was obtained by perjury or fraud, is required in Section 57-4-21. Certainly it would seem that the right to cancel when the certificate was issued in error should be allowed this commission.



2. **Section 57-4-8** sets forth the requirements for an applicant for chauffeur's license. When he desires to operate a school bus, or a motor vehicle transporting persons or property for compensation, he must file a written certificate or certificates from three persons to whom he is well known, and who attest his good character and habits. Not a single individual in all history of the department since this provision was enacted has failed to obtain the required certificate. The provision serves little or no purpose, but it does frequently cause delay, inconvenience and annoyance to the public. Similarly valueless is the provision in **Subsection 57-4-16 (b)** that the chauffeur's license certificate must carry a photograph of the licensee. Both these requirements should be eliminated from the act.

3. The department should be given authority, possibly by amendment to **Section 57-4-15**, to destroy certain old records, including applications for drivers' licenses from persons now deceased, or who have left the state. The accumulation of these old records helps tax the filing facilities of the drivers' license division beyond capacity, and materially slows up the necessary and frequent reference to the files.

4. The proviso at the end of **Subsection 57-4-21 (a), Item (6)**, has the opposite effect to that which probably was intended. As the law now stands the person convicted of reckless driving receives more favorable treatment than those convicted of other and less serious offenses. Violations of this type can be adequately handled under **Section 57-4-22**. The proviso should be stricken from the sub-section.

5. **Item (1) of Subsection 57-7-91 (c)** makes it a violation to make a right turn on a red light, except at intersections where signs or signals so indicate, and then only with the exercise of precaution as stated. This law is not enforced in Utah. The statute should be amended to permit the cautious right turn unless such movement is by sign or signal prohibited.

### Financial Responsibility Act

The Motor Vehicle Safety Responsibility Act is a safety measure only indirectly, if at all. It is designed to insure that the car operator shall have the financial ability to pay for personal injuries or property damage wrongfully caused by his automobile. In case of accident, the owner with public liability insurance is in a much more fortunate position under the act than the man without such insurance. About 38 states have financial responsibility laws, the terms of which differ widely.

In some states, including Michigan, Illinois, Indiana and New York, cost of administration of the act becomes a tax on companies writing such casualty insurance.

The Utah statute, based on the uniform act, was enacted in 1943. Any effect it may have had as a highway safety measure has come largely from the fact that the new law adds to the penalty for serious violation of certain motor vehicle traffic laws. As will be seen, it does this regardless of whether financial obligations resulting from traffic accidents have been met—indeed, regardless of whether such obligations have been incurred.

About 750 persons a year come within the provision of the Utah act. Perhaps 99 per cent of these are those whose licenses are revoked by law after their conviction on charges of drunken driving, hit-and-run offenses, fraud in connection with applications for license plates or drivers' licenses, and some other law violations. On an average the operator's license of one person a month is suspended because of failure to satisfy a judgment based on a motor vehicle accident.

When a driver is convicted of drunken driving the law for many years has required that this commission revoke his operator's license, nor may it issue him a new driving certificate for one year. Under the new act such a person becomes subject to the financial responsibility act, and unless he furnishes to the commission proof of his financial responsibility for four years from the time his license is revoked, he may not operate a motor vehicle, his registration certificate is forfeit and he may not register nor re-register any such vehicle.

Almost 100 per cent of those furnishing such proof of financial responsibility do so through insurance. This is at increased premiums, because such persons are placed in a "special risks" class. Therefore the man who is convicted of drunken driving must simultaneously surrender his driver's license, his plates and his registration, until he takes out this high rate insurance, and for the first year of that insurance he must not even drive his car.

Those who comply literally with the law surrender their drivers' license certificates and obtain the insurance at the high premium rate. In that event, while the owner may not drive for one year, the car may be operated by others whose driving records do not justify any such high insurance rate. Many such owners, however, attempt, and frequently are able, to circumvent the provisions of the responsibility act, by transferring ownership of the vehicle to their spouses or other members of their family. This both defeats the purpose of the law and adds confusion to its administration.

To this commission it appears that the objectives of the act would be fully attained if the act were made to apply only in cases where the offending driver or car owner has failed to satisfy judgment for personal injury or property damage arising



ing out of a motor vehicle accident. This thought, however, is for legislative rather than administrative decision, as would be any suggestion that the costs of administration of the act be made a charge against the insurers.

It will, however, greatly assist in administration (should it be decided to retain the substance of the present law) if those drivers who are convicted of drunken driving or similar acts entailing mandatory revocation of the drivers' licenses be required to furnish proof of financial responsibility for three years only, the period to commence after the one year revocation period, and upon the date on which each is eligible to apply for a new driver's license.

### Motor Vehicle Registration

Fiscal Year	Collections (including Motor Vehicle Control)	Administrative Expenditures	
		Amount	Per \$100 Collected
1947	\$1,894,720.15	\$164,300.73	\$8.67
1948	2,126,736.15	157,628.62	7.41

The tabulation, "Comparative Summary," herewith, shows a marked increase, since the last report of this commission, not only in collections under the motor vehicle act, but also in the volume of work devolving upon the motor vehicle division's staff. Two years ago this volume, as revealed by the number of registrations, was already at a record peak, save only for the year 1941, when the threat of war threw everybody who could purchase a car into the automobile market. The 1941 record was far surpassed in the fiscal year 1947 and this record itself was broken in the year ended last June. There has been no corresponding increase in number of employees since 1941.

### Comparative Summary

Fiscal Year	Motor Vehicle Registrations	Fees Collected
1934	114,652	\$ 871,647.23
1935	124,881	983,674.98
1936	142,704	892,201.98
1937	155,396	909,192.05
1938	153,880	1,043,457.68
1939	154,813	1,066,290.33
1940	166,855	1,098,198.64
1941	180,881	1,178,494.94
1942	171,776	1,228,319.97
1943	175,633	1,317,667.77
1944	168,585	1,297,551.43
1945	162,533	1,363,879.73
1946	176,229	1,498,420.05
1947	204,308	1,788,619.31
1948	223,351	2,012,307.15

### Registrations and Collections—Fiscal Years 1940, 1947, 1948

Type of Vehicle or Registration	NUMBER			AMOUNT COLLECTED		
	1940	1947	1948	1940	1947	1948
Passenger Registrations:						
Gross	186,665	159,708	173,859	\$ 557,305.00	\$ 698,367.50	\$ 753,300.00
Net	116,259	147,998	159,024			
Unladen Weight						
Truck Registrations						
Gross	24,824	38,126	42,057			
Net	22,270	35,360	38,863			
Bus, Trailer & Semi- Trailer Registrations						
Gross	1,562	2,353	2,484			
Net	1,237	1,958	1,977			
Total Unladen Weight Registrations:						
Gross	26,386	40,479	44,541	493,166.00	1,051,769.71	1,207,633.19
Net	23,507	37,318	40,840			
Total Net Registrations	139,766	185,316	199,864			
Increased Capacity						
Truck	1,516	1,010	1,348			
Others	88	28	11			
Total Increased Capacity	1,604	1,038	1,359	14,803.13	13,434.36	20,574.25
Motorcycle	607	1,325	1,748	1,316.25	3,081.50	4,024.50
Dealers' Plates	1,557	1,752	1,844	6,101.00	6,899.00	7,530.00
Temporary	36	6		275.50	172.00	
Other Receipts:						
Transfer of Registrations				22,541.00	11,916.00	15,205.00
Plate Replacements				1,403.00	1,540.00	1,906.00
Penalties				1,287.76	1,489.24	2,134.21
Gross Total Registrations	166,855	204,308	223,351	\$1,098,198.64	\$1,788,619.31	\$2,012,307.15

Roughly estimated, each registration involves the careful, speedy and accurate handling of an average of six documents for the record. Approximately 10,000 more such documents are being examined each month, on an average, than was the case two years ago. The 25 per cent increase in business transacted involves increased space and files and equipment, and either more efficient work on the part of the individual members of the division's staff, or more employees. More efficient work should be recognized on the payroll, and more employees certainly must be.

About 60 per cent of the \$2,000,000 annual revenue derived by the state of Utah from the motor vehicle act now comes from the registration of trucks, taxicabs, buses, trailers and semi-trailers, and rather less than 40 per cent from the registration of passenger cars. The "unladen weight" collections of the motor vehicle registration division were double in 1948 what they were in 1941, the last prewar fiscal year. This increase is because Utah residents are using more and bigger trucks. The average annual license fee has steadily grown in recent years in spite of the fact that lighter metals used in trailer and semi-trailer construction are reducing the unladen weight and therefore the license fee. Eight years ago the average collections in unladen weight fees per net registration was about \$21; now



it is in excess of \$31. Since close to three-fourths of the trucks and trailers pay \$25 or less in registration fees, the increase in receipts from heavier vehicles has been much more rapid than from trucks weighing less than 5500 pounds or from semi-trailers weighing less than 4500.

Trade organizations and persons familiar with the automotive trade note that the manufacturers so far appear to have concentrated during the early recovery period on the production of trucks and that the demand for passenger cars, still far beyond the supply, is likely to remain so for a year or two. Since each purchase of a new motor vehicle usually sets off a chain of transactions involving registrations, it seems probable that collections under the motor vehicle act will continue to increase, though possibly at a somewhat slower rate, for some time yet. It may be that in the future the collections of passenger car fees will tend to reduce the gap that has been widening between them and the "unladen weight" collections in recent years.

The motor vehicle act is also the state's "anti-theft" act, and requires the maintenance by this commission of an accurate record covering many thousands of transactions annually. This duty has in recent years involved a steadily increasing volume of detail work, designed to protect the title and facilitate the transfer of property aggregating hundreds of millions of dollars in value. Car owners, finance companies, dealers, and police departments have learned that the records are reliable and they depend on the information obtainable from this commission. Such records, of course, cannot be maintained without expense, and this activity is as sensitive to rising prices as any other business enterprise. Per dollar collected, administration of the motor vehicle act costs the state of Utah more than most of the laws administered by the tax commission; but the value to the car owner of the service rendered is inestimable.

### Legislative Suggestions

In administration of the motor vehicle act, this commission has been greatly assisted by the county assessors, in those counties where there is no branch office of the commission. For several weeks in each January and February these local officers serving as temporary part-time agents of the commission, have reregistered passenger cars and light trucks for the convenience of residents of their respective counties. A summary of their assistance is shown in the tabulation headed "Temporary Branch Offices."

### Temporary Branch Offices—1948

COUNTY	NUMBER OF PLATES ISSUED		Amount Paid to County	County Official In Charge
	Passenger	Truck		
Beaver .....	602	141	\$ 149.12	King Morris
Box Elder .....	2,750	528	545.72	Ernest E. Hansen
Davis .....	4,223	350	780.09	Joseph W. Johnson
Duchesne .....	600	167	157.44	Byron S. Collett
Emery .....	600	176	154.00	Rex Nelson
Garfield .....	200	100	73.40	Thomas Dodds
Grand .....	187	86	66.24	Margie M. Shafer
Juab .....	883	180	204.43	Joel Taylor
Kane .....	200	100	71.68	Merle V. Adams
Millard .....	1,078	286	289.91	William H. Mitchell
Morgan .....	500	62	119.56	A. R. Turner
Piute .....	220	58	66.50	James L. Whittaker
Rich .....	200	59	62.89	Wayne J. Kennedy
San Juan .....	139	95	55.68	Platte D. Lyman
Sanpete .....	1,850	400	399.34	Clive Hansen
Sevier .....	1,700	283	355.74	Cliff M. Powell
Summit .....	1,000	192	219.06	Harvey W. Richins
Tooele .....	2,084	200	388.59	Phares Haynes
Uintah .....	1,099	348	282.39	Eugene K. Sundquist
Wasatch .....	950	100	198.43	Guy Duke
Washington .....	945	400	244.24	Henry Graff
Wayne .....	210	47	64.53	Claud Baker
<b>TOTALS</b> .....	<b>22,220</b>	<b>4,358</b>	<b>\$4,898.98</b>	

Registration of newly acquired motor vehicles, and of all trucks of the larger sizes, involves work for which intensive training is necessary, and licenses for these vehicles are handled only at the tax commission's main or permanent branch offices. Since tax clearances from the county assessor are required by law before licenses for the current year may issue, the work assigned to the temporary branch offices adds additional steps in their regular routine. For the performance of these duties they have in the past received 25 cents each for the first 100 registrations; 20 cents each for the next 400; and 15 cents each for all over 500. The tax commission pays mailing costs and supplies necessary equipment.

By such arrangement public convenience is served in counties remote from permanent branch offices. Without it the car owner, after obtaining his tax clearance, has the alternative of traveling a considerable distance or of transacting the business by mail, which sometimes leads to vexatious delays. Under the present procedure, the responsibility for obtaining compliance with the motor vehicle act, which often raises intricate and puzzling issues, rests with this commission. It is highly desirable that such responsibility be fixed in a single state agency, since it concerns fees aggregating large sums and title to property worth many millions of dollars.

However, since the last regular legislative session, question has been raised as to the legal right of county officials to ac-



cept remuneration for work performed, as this must be, during regular business hours.

Sec. 19-14-1 reads:

"The Assessor in cooperation with the State Tax Commission shall perform the duties prescribed by law."

Section 19-13-9 fixes office hours for certain county officers, but the county assessor is not among them.

If the issuance of automobile licenses is made a statutory duty of the assessor, then any "fees" for such work go to the county, rather than to the assessor (Sec. 28-7-1). That would seem to be unjust, unless the county assessor has been overpaid for the performance of his regular duties, which he certainly has not if he conscientiously performs those duties. However, exception is made in some instances, as for a justice of the peace or a constable, and may be possible in the case of assessors. In any event, it appears highly desirable to clarify or amend the law so as to permit local officials to perform this service for their constituents, while responsibility for the administration of the act remains centralized.

Disturbed and erratic conditions in the motor vehicle world have brought new problems in the efficient administration of the motor vehicle act. Aimed to correct questionable or utterly fraudulent practices in the used car market. **Chapter 69 Laws of Utah, 1947**, was passed to require safety inspection of all cars sold in Utah within 20 days prior to the application for registration by the new owner. It was hoped that this would to some extent protect the unwary purchaser from paying high prices for cars that had little or no value.

The results have been disappointing. An "inspection certificate" without any real inspection is easily obtained. Too many of the purchasing public, influenced by their great need or desire for an automobile, and yielding to the persuasive blandishments or promises of some irresponsible person who may or may not have been either able or willing to obtain a proper license, have come to regard the new law as another strand of unmeaning "red tape." Legitimate dealers, too, have found that the law, which as at present worded applies to new cars as well as to those purchased on the second hand market, is a decided nuisance.

The purchaser of a used car that is unfit for service, of course, is the person suffering greatest injury from the fraudulent transactions. But the State of Utah is also a loser, since such seller, whether or not he collects a "sales tax" from the purchaser, will not voluntarily share ill-gotten gains with the state.

This commission is of the opinion that no good purpose is served by retaining on the statutes a law which has proved so ineffective as Chapter 69. It respectfully suggests legislative consideration of a measure or measures that will define as a "dealer" any person who purchases for resale a motor vehicle as set out in the act. Coordinated with this proposal would be, possibly, other amendments to Article 4 of the act, dealing with transfers of title, so as to require dealers to remove the license plates of previous owners from motor vehicles purchased for resale; and to permit any peace officer or employee of the motor vehicle division to go on a dealer's lot to remove such plates.

**Section 57-3a-133** fixes the license fees for motor vehicles using the highways of Utah. It may be desirable to permit of a further classification for trucks and buses which are fitted up as workshops, and for house cars. Such vehicles use the highways to a limited extent only. The license fee on this class could be set at one-half or less of the fee charged the regular commercial vehicle in the corresponding weight category.

### Recommendations

Other changes, in the opinion of this commission, are required by changing conditions and the increasing importance of the automobile in modern life.

It is recommended that **Sections 57-3a-31 and 57-3a-56 to 58** be so amended as to permit the use of the manufacturer's main identification number of an automobile, instead of the motor number. Engine changes in motor vehicles have in recent years become a common practice, and manufacturers are using, or are planning to use, other identification numbers. Such an act as requested here would make it possible to avoid difficulty when engine numbers are no longer the chief means for identification of an automobile.

**Section 57-3a-43** should be amended to provide that only one registration plate, instead of two, as now required, be issued for trucks. Such provision would assist materially in curbing the practice known to the initiate as "plate splitting." On large, heavy trucks especially, the plate on the rear cannot be seen when the vehicle is in use. So long as the truck bears a plate on the front end, there is little chance that suspicions will be aroused. Some owners take advantage of this fact by paying only one license fee for two vehicles. Such a course is specifically against the law; but in our opinion, disregard of this law is costing the state thousands of dollars annually in lost revenue.

The recommendation is renewed that **Section 57-3a-70** be amended to permit heirs, under safeguards already set up in the law, to obtain certificate of title to motor vehicles belong-



ing to the estate of the deceased, so long as the value of such property does not exceed \$2500. The present limits are one vehicle and \$1000. If a decedent leaves two motor vehicles, even though their combined value may not exceed \$300, the estate must go through probate before title can be transferred.

When the legislature of 1943 revised the law with regard to the operation of cars in Utah by visitors from other states, it repealed **Section 57-3a-137**. This section made it possible for a non-resident to operate a motor vehicle for hire or for commercial purposes in Utah for a period of 30 days, for one-fifth the annual registration fee for such vehicle. Such a law, under certain circumstances, is highly desirable, and we recommend that the repealed section be re-enacted in so far as it refers to vehicles operated for gain.

It is suggested that the last word in **Subsection 57-3a-153 (k)** be amended to read "felony" instead of "misdemeanor." As it stands, the sub-section is meaningless, though probably harmless also—and nonsensical language in the statutes should not be allowed to continue.

In 1943, during the war emergency, when steel for license plates was unobtainable, the legislature permitted this commission to use its judgment in selecting other indicia of registration, when it enacted **Chapter 65, Laws of Utah, 1943**. Within proper limits, that authority should be renewed. Even in peacetime, and in the home state of one of the world's best large steel plants, doubt exists at times as to the ability of manufacturers to supply such needs of the state. And another war is not an impossibility.

### Fuel Taxes

Fiscal Year	Net Collections	Statutory Allowance for Evaporation and Handling Losses and Collection costs :— Equivalent to	Administrative Costs	
			Amount	Per \$100 Collected
Motor Fuel (Gasoline) Tax				
1947 .....	\$5,913,041.51	\$184,981.32	\$ 7,525.79	13 cents
1948 .....	6,515,058.11	203,660.44	7,647.40	12 cents
Use Fuel (Diesel) Tax				
1947 .....	139,343.90		4,801.05	\$3.44
1948 .....	175,554.74		4,344.92	2.47
Combined				
1947 .....	6,052,385.41		12,326.84	20 cents
1948 .....	6,690,612.85		11,992.32	18 cents

For five months in the fiscal year 1948 collections from the gasoline and use fuel taxes exceeded \$600,000, monthly, a mark never before reached in Utah. The \$500,000 mark was first passed in June 1946, one year after V-E day. In the fiscal year 1947, collections for each of seven months were more than \$500,000 but never reached \$600,000. It appears probable that at least eight months in the current fiscal year will see collections over \$600,000 and that the monthly average of \$550,000 collected in 1948 will rise to about \$600,000 in fiscal 1949.

The Utah Motor Fuels act was enacted by the legislature of 1923. In the quarter century since great progress has been made in the gasoline distribution industries, and many of the requirements of the Utah act are now antiquated. Literal compliance with the law in some respects would be not only difficult but useless.

In other ways the law is not fitted to modern conditions. For example the provision that from the gross amount of motor fuels sold in the state there shall be deducted three per cent "to allow for evaporation and loss in handling and expense of collection" permits the distributor to profit by an amount far exceeding any such loss or expense to it in the distributing process. The allowance is higher than in any other of the western states and among the highest in the nation. A considerable proportion of the states make no such allowance. Of the 11 western states, Idaho, Wyoming, Oregon and California make no allowance whatever. In some states credit is allowed for actual losses by fire or accident between the refinery or storage tank, where the fuel is measured, and the retailer's pump. Other states make allowances of one or two per cent, with or without the additional credit for loss by fire or accident.

In the year ending June 30, 1947, as shown by an accompanying tabulation, the statutory allowance for evaporation and other costs totaled 4,624,533 gallons and in fiscal 1948, 5,091,511 gallons. At 4 cents a gallon, therefore, the distributors or refineries received allowances totaling \$184,981.32 in 1947 and \$203,660.44 in 1948. It is the considered opinion of this commission that a 1 per cent deduction representing \$60,000 to \$75,000 a year, possibly with additional allowance for extraordinary losses in transit from fire or accident, would be ample to repay the distributor for evaporation, loss in handling and his collection expense.

Such allowances do not include costs of administration, which represent the amount of cash expended by the state itself in collecting the tax. Costs of administration of the use fuel (or "diesel fuel") tax law are high, as compared with the cost of administering the gasoline tax laws; because all gasoline sold for use in Utah is subject to the tax, whereas the use fuel tax



## Summary by Months of Gasoline Distribution for Fiscal Years 1947 and 1948

NUMBER OF GALLONS											
Month of Return	TOTAL MOTOR FUEL			Refinery Inventory + Decrease	Exported From Utah	Total M. F. Consumed In Utah	Tax Exempt	Taxable M. F. 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 Acct. For								
1946:											
January	13,484,755	3,755,564	17,240,319	+2,720,153	4,880,412	15,080,060	224,842	14,855,718	445,406	14,410,312	\$ 576,412.48
February	12,517,123	5,058,312	17,575,435	+1,714,460	3,872,214	15,417,681	519,566	14,898,116	446,756	14,451,359	578,054.33
March	16,019,949	3,392,646	19,412,595	-1,316,812	4,115,192	13,980,591	396,138	13,585,453	407,556	13,178,097	527,123.85
April	15,409,750	3,852,567	18,762,317	-1,085,951	4,275,269	13,401,097	191,514	13,209,583	396,034	12,813,549	512,541.18
May	14,398,169	3,071,468	17,469,637	-2,602,451	3,116,771	11,750,415	190,190	11,560,225	346,663	11,213,562	448,542.48
June	14,532,783	3,077,418	17,610,201	-2,647,006	3,345,639	11,617,556	155,382	11,462,174	345,627	11,118,547	444,741.87
1947:											
January	14,452,111	2,997,625	17,449,736	-3,271,031	3,078,728	11,099,977	138,965	10,966,012	328,840	10,637,172	425,486.86
February	13,610,513	2,669,318	16,479,831	-2,990,429	3,126,097	10,363,305	159,899	10,203,406	305,988	9,897,118	395,896.73
March	14,007,955	2,446,941	16,454,896	-291,831	4,089,798	12,123,267	198,788	11,924,479	357,551	11,566,928	462,677.12
April	13,779,519	2,671,483	16,451,002	+1,295,833	4,681,967	13,064,868	181,270	12,883,598	386,279	12,497,319	499,892.80
May	17,523,931	2,784,901	20,307,932	-1,528,311	4,853,681	13,925,940	274,732	13,651,258	409,349	13,241,799	529,671.97
June	17,616,716	3,136,040	20,752,756	+217,180	5,653,567	15,316,369	284,439	15,031,980	450,664	14,581,266	583,250.62
Fiscal Year	177,552,374	38,414,283	215,966,657	-9,786,196	49,039,335	157,141,126	2,909,285	154,231,841	4,624,533	149,607,308	\$5,984,292.29
1947:											
July	17,021,861	3,110,019	20,131,880	+3,548,570	6,446,528	17,233,922	623,179	16,610,743	498,012	16,112,731	\$ 644,509.25
August	17,918,774	3,115,255	21,034,029	+2,439,868	6,580,704	16,893,193	425,083	16,468,110	498,674	15,974,436	638,977.33
September	16,597,642	2,839,365	19,257,007	+3,405,562	5,980,956	16,261,613	581,767	15,679,846	470,283	15,209,563	608,382.54
October	16,550,703	2,705,843	19,256,546	+1,095,833	5,827,766	15,024,613	261,715	14,759,898	442,657	14,317,241	572,689.71
November	18,925,279	2,990,412	20,915,691	+3,878,846	3,578,846	12,477,233	345,777	12,131,456	363,854	11,767,602	470,704.11
December	14,858,737	1,899,874	16,758,611	+349,459	4,066,294	13,041,776	254,791	12,786,985	383,519	12,403,466	496,138.66
1948:											
January	16,564,828	2,116,682	18,681,510	-2,793,613	3,662,680	12,225,217	286,494	11,938,723	358,002	11,580,721	463,228.84
February	15,827,252	2,014,209	17,841,461	-3,957,901	3,025,254	10,355,306	258,673	10,596,633	317,832	10,278,801	411,152.06
March	12,775,668	1,894,763	14,670,431	+2,428,244	4,132,271	12,966,404	344,567	12,621,837	378,585	12,243,252	489,730.08
April	17,001,576	2,356,824	19,358,400	+202,266	4,385,143	14,675,523	310,023	14,365,500	430,844	13,934,656	557,386.31
May	19,257,105	2,810,957	22,068,062	-1,221,008	5,704,448	15,142,606	225,051	14,914,555	446,629	14,467,926	578,717.03
June	18,797,006	2,955,686	21,752,692	+2,270,445	6,734,124	17,289,013	344,218	16,944,795	507,620	16,437,175	657,486.99
Fiscal Year	201,396,431	29,909,889	231,306,320	+2,908,113	60,128,014	174,086,419	4,267,388	169,819,031	5,091,511	164,727,570	\$6,589,102.91

NOTE—Increase: 1947 over 1946, 17.65%; 1948 over 1947, 10.11%.

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

law seeks to impose the tax only on diesel fuel actually used in propelling motor vehicles on the highway. The proportion of gasoline used elsewhere than in motor vehicles is quite low, but petroleum products suitable for diesel engines are used in far greater proportions for a wide variety of non-highway purposes.

## 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
1947	97	650	140,513.99	216.18
1948	103	837	179,884.05	214.32

\*To November 30 only.

†From January 1 to June 30.

The use fuel tax act provides clumsy, involved and costly machinery for collecting the tax and imposes annoying burden on the purchaser of diesel fuels who has no intention of using such products to propel motor vehicles. The process could be simplified and the annoyances removed by abolishing the present "certificate of exemption." Instead, the owner of motor vehicles using diesel fuels should be required to obtain from the state a permit to use such equipment on the highway. Periodical reports could be required, as they are already, in effect; and failure to turn in such a report would speedily call for an explanation or an investigation. Application for the permit could be made annually and current registration plates would not issue until the permit was obtained. A complete list of diesel-powered vehicles would thus be compiled.

## Recommendations

The following recommendations of this commission, designed to bring the law into step with modern progress in producing usable products from crude petroleum or other sources, are arranged in the order in which the sections concerned appear in the statutes:



## Motor Fuels Tax

In Section 57-12-1 certain definitions should be changed to read:

"Motor Fuel" shall mean (a) all products which are commonly or commercially known or sold as gasoline (including drip gas, casinghead and absorption or natural gasoline, benzine and benzol) regardless of their classification or uses; and (b) any liquid prepared, advertised, offered for sale or sold for use as, or commonly and commercially used as, a fuel in internal combustion engines, which when subjected to distillation in accordance with the standard method of test for distillation of gasoline, Materials Designation D-86) shows not less than 10 per centum distilled (recovered) below three hundred forty-seven degrees Fahrenheit (175 centigrade) and not less than ninety-five per centum distilled (recovered) below four hundred sixty-four degrees Fahrenheit (240 degrees centigrade); with the exception that the term "motor fuel" shall not include commercial solvents which distill, by American Society for Testing Materials Method D-86, not more than nine per centum at one hundred seventy-six degrees Fahrenheit and which have a distillation range of one hundred fifty degrees Fahrenheit or less, or liquefied gases which would not exist as liquids at a temperature of sixty degrees Fahrenheit and a pressure of 14.7 pounds per square inch absolute.

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.

The term "retail dealer" is defined as any person doing a regularly organized retail business in 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, fixing the license fee, should be amended to read:

Every distributor of motor fuel shall pay to the State Tax Commission a license tax of \$5.00 per calendar year or fraction thereof in advance for each distributing station, place of business or agency.

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

Section 57-12-5 should read:

There is hereby 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 such motor fuels as are or have been brought into this state as purely interstate commerce sales and except sales to the United States and its agencies in quantities as to each sale of the twelve hundred and fifty gallons or more. 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 motor fuel 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; and sales to the United States and its agencies in quantities as to each sale of less than twelve hundred and fifty gallons.

Section 57-12-7 concerns the deduction for evaporation and other costs. For reasons above stated it is recommended that the allowance be reduced to 1 per cent plus extraordinary losses due to fire, explosion, or similar mishap.

In Section 57-12-13 referring to distributors' and dealers' records, it is recommended that a three-year period of limitation be provided and that distributors and dealers be required to preserve their records for three years instead of one year as now provided.

## Use Fuel Tax

In Section 57-12-44 the definition of use fuel in sub-section (b) should be changed to read:

(b) Fuel shall mean and include any combustible gas, liquid, matter or substance by whatever name or names such gas or liquid may be known or sold of a kind used in an internal combustion engine for the generation of power to propel a motor vehicle in the highways, (including what are commonly known as diesel fuel, distillate, kerosene, stove oil, furnace fuel, tractor fuel, naphtha, butane, propane) except fuel upon which the tax imposed by Section 5 of this chapter will be or has been paid to the state of Utah by a distributor licensed under said act.

Section 57-12-45 which was amended by the 1945 session of the legislature, should again be amended eliminating the provision for computing the consumption of fuel on a basis of a minimum of five miles per gallon. The present law is unduly discriminatory in favor of the large interstate trucker.

As already explained Section 57-12-46 should be amended eliminating the use fuel tax exemption certificate and in lieu thereof requiring a valid use fuel tax permit to be presented to the motor vehicle division of the state tax commission before any diesel operated vehicle may be registered.

In Section 57-12-49 it is recommended that the date for filing use fuel tax returns be extended to the 25th day of the month, instead of the 15th, as it now stands. This will make the filing date the same as for motor fuels tax returns.

## TAXES BASED ON INCOME

Fiscal Year	Net Collections	Administrative Costs	
		Amount	Per \$100 Collected
Individual Income Tax			
1947 .....	\$3,177,317.12	\$ 98,743.10	\$3.11
1948 .....	3,398,317.22	96,893.84	2.85
Corporation Franchise Tax			
1947 .....	1,573,661.92	25,908.29	1.65
1948 .....	2,260,495.79	26,948.51	1.19
Combined			
1947 .....	4,750,979.04	124,651.39	2.62
1948 .....	5,658,813.01	123,842.35	2.19

Collections from taxes based in income were \$10.4 millions in the two-year period covered in this report, an increase of 35.1 per cent over the \$7.7 millions collected in the fiscal years 1945 and 1946, which saw the end of World War II and the return of the soldiers to civilian life. Costs of administration per \$100 collected in 1948 were the lowest on record for the corporation franchise tax and the lowest also for the individual income tax except for two war years when experienced auditors were unobtainable at state salaries.



Some significance may attach to the fact that collections from the corporation franchise tax law in the year ended June 30, 1948, were nearly 44 per cent higher than for the preceding year, whereas collections from the individual income tax showed an increase of only 7 per cent. The auditing division of this commission estimates that the exemptions allowed to veterans by the last legislature were about \$1 million for the year. This may be one of several reasons for the disparity in the rate of growth of the yield from the two laws.

### Yields and Costs of Administration — Taxes Based on Income

Fiscal Year	Corporation Franchise Tax		Individual Income Tax	
	Collections	Cost of Administration per \$100 Collected	Collections	Cost of Administration per \$100 Collected
1935	\$ 349,921.44	\$3.28	\$ 212,004.70*	\$16.45
1936	508,035.06	3.32	498,918.95	8.00
1937	750,423.11	2.02	804,962.34	4.65
1938	948,971.86	2.20	864,239.52	4.81
1939	947,408.92	1.99	692,298.33	4.93
1940	854,148.43	2.53	802,793.27	5.21
1941	1,027,048.33	2.01	892,210.34	4.28
1942	1,290,624.79	1.53	1,277,120.99	3.23
1943	1,434,006.48	1.32	2,051,016.95	1.92
1944	1,500,546.34	1.28	2,450,956.69	2.03
1945	1,472,641.35	1.46	2,332,752.66	3.18
1946	1,320,945.66	1.79	2,579,188.52	3.21
1947	1,573,661.92	1.65	3,177,317.12	3.11
1948	2,260,495.79	1.19	3,398,317.22	2.85

\*—Amendments to law in 1935 reflected in 1936 collections and thereafter.

The present individual income tax rate schedule was fixed in 1935, affecting the 1936 collections. The corporation franchise tax law's flat rate of 3 per cent of taxable net income has been in effect since the two income taxes were inaugurated by the legislature of 1931. After 1935 amounts produced by the two taxes were about equal through 1942, the corporation tax being usually slightly higher. Wartime's higher prices and wages brought rapid increases in the individual income tax returns of 1943 and this rapid growth has continued, with but one exception, 1945, until the present. The corporation tax, which for various reasons seems somewhat slower but just as certain to respond to economic changes, declined in yield slightly in 1945, and again in 1946, but set new records for that tax in both 1947 and 1948.

The above statements are based on facts shown in the tabulation "Yields and Costs of Administration." The table "Corporation Franchise Tax Administration" shows that the number of corporation returns filed in the fiscal year 1948 was close

### 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	105,498.60	12,990.58	1,226,975.65	1,320,945.66
1947	3,226	1,621,223.08	87,768.42	9,553.13	1,718,544.63	1,573,661.92
1948	3,648	2,364,134.78	133,887.51	8,498.29	2,506,520.58	2,260,495.79

to the record high. Based on such measure of the work required of this commission's staff, the duties in examining and auditing the returns have increased 21.8 per cent in the past two years, while the state's expense for collecting \$100 has been reduced 33.5 per cent. A similar picture, with somewhat smaller percentages, is shown to exist in the administration of the individual income tax. The work required has increased in the two years 19.7 per cent, and the expenditures, per \$100 collected, have decreased in the same period 11.2 per cent.

### Individual Income Tax Summary

	1941	1945	1946	1947	1948
Number of Returns Filed	74,950	151,805	153,730	170,290	184,047
Amounts Collected:					
Tax	\$830,666.79	\$2,241,717.26	\$2,477,934.95	\$3,026,237.46	\$3,270,602.66
Deficiencies	53,902.10	74,736.22	81,984.19	127,512.63	102,195.92
Penalties & Int.	7,641.45	16,299.18	19,269.38	23,567.03	25,518.64
Total	\$892,210.34	\$2,332,752.66	\$2,579,188.52	\$3,177,317.12	\$3,398,317.22
Av. per Return	11.90	15.37	16.78	18.66	18.46
Cost of Administration:					
Amount	\$ 38,203.82	\$ 74,141.32	\$ 82,891.08	\$ 98,743.10	\$ 96,893.84
Per Tax Dollar	4.28 cents	3.18 cents	3.21 cents	3.11 cents	2.85 cents

All this in face of the fact that experience of this commission for many years proves that up to a certain point audits of tax returns (a leading item in the cost of income tax administra-



tion) will bring into the state treasury \$5 or more for each \$1 expended. (See tabulation "Additional Tax Deficiency Assessments.")

**Additional Tax Deficiency Assessments and Operating Costs of  
The Auditing Division for Fiscal Years 1945 to 1948**

TAX	1945	1946	1947	1948
<b>CORPORATION FRANCHISE TAX:</b>				
Number of returns .....	2,932	2,995	3,226	3,648
Number of deficiencies .....	465	460	521	541
Amount of deficiency assessments .. \$	77,778.38	\$105,493.60	\$ 87,768.42	\$133,887.51
<b>INDIVIDUAL INCOME TAX:</b>				
Number of returns .....	151,805	153,730	170,290	184,047
Number of deficiencies .....	2,730	3,058	3,878	2,521
Amount of deficiency assessments .. \$	74,736.22	\$ 81,984.19	\$127,512.63	\$102,195.92
<b>INSURANCE TAX:</b>				
Number of returns .....	422	359	386	397
Number of deficiencies .....	6	23	33	15
Amount of deficiency assessments .. \$	7,693.56	\$ 3,674.02	\$ 4,793.44	\$ 1,716.66
<b>USE FUEL TAX:</b>				
Number of returns .....	900	952	1,196	1,253
Number of deficiencies .....	23	27	20	17
Amount of deficiency assessments .. \$	15,460.10	\$ 9,113.28	\$ 310.59	\$ 481.06
<b>SALES AND USE TAX:</b>				
Number of returns .....	48,104	52,560	62,541	69,101
Number of deficiencies .....	806	793	986	1,587
Amount of deficiency assessments .. \$	109,531.72	\$115,438.46	\$119,186.08	\$ 92,336.01
<b>TOTALS:</b>				
Number of returns .....	204,163	210,596	237,639	258,446
Number of deficiencies .....	4,030	4,361	5,438	4,631
Amount of deficiency assessments .. \$	285,199.98	\$315,703.55	\$339,571.16	\$330,617.16
<b>Operating Costs of all Functions</b>				
Performed by Auditing Division .. \$	70,053.29	\$ 72,337.51	\$ 79,135.22	\$ 77,456.18
Percentage of Cost to Add'l Tax .....	24.6	22.9	23.3	23.4
<b>Interest and Penalties (not included in above assessments) .....</b>				
	\$ 58,876.23	\$ 64,189.82	\$ 63,099.01	\$ 64,340.99

To express the same thought in another way, in 1948 the corporation tax deficiency assessments alone, without penalty or interest, were sufficient to pay five times over the entire cost of administering that law, while deficiency assessments under the individual income tax law equalled all the costs incurred by this commission under that act.

Much of the enormous growth in number of individual returns—an increase from 66,000 in 1939 to 184,000 in 1948—has been due to the higher salaries and wages and the higher prices received by the producer for his goods. Since the cost of living has gone up in approximate proportion to wages and prices while the exemptions named in the law have remained stationary, the net result has been the same as if prices had remained stationary but the exemptions had been reduced.

The present exemptions were established by an amendment to the individual income tax act in 1935. From that time through 1941, as indicated by the U. S. Department of Labor's index, the cost of living remained about stationary. Since the war began, several "rounds" of price boosts have occurred, with the result that the \$1,200 exemption for a married couple in 1947 was equivalent to an exemption of only \$683 in the period from 1935 to 1939. Similarly the \$600 exemption has declined in value to \$343, in 1935-39 dollars, and the \$300 for dependents to \$171.

Since January 1948 the Labor Department's index has continued to rise, and for the first six months of the calendar year the average index was 169.1. To have an exemption equivalent in effect to that which prevailed during the five-year base period, 1935 to 1939, would require at such figure \$2,029 for a married couple or head of a family, \$1,015 for a single person and \$507 for each dependent. The exemption of \$2,000 for a married couple, (or its equivalent in a credit against taxes) is now quite common among the states. Utah has the lowest individual income tax exemptions of any state having a personal income tax law. It follows, as a matter of mathematics, that a larger proportion of the Utah citizenry is liable to the income tax than is the case in other states.

So far this report on the income taxes has aimed to show how the present laws are working. Some changes therein may be considered as matters of legislative policy, or to meet the fiscal needs of the school system to which the proceeds from these taxes are now by the state constitution devoted.

### Recommendations

This commission desires to present and to recommend other changes in the income tax laws which have to do with the administration of this important source of revenue—changes which, it is believed, will increase the equity of the laws and the ease of compliance with their provisions; and which, therefore will be welcomed by the taxpayer and the administrator.

In introducing this phase of the report it is well to recall that when the state laws were enacted in 1931, they were dovetailed in with the federal laws of that time, wherever it was considered possible for a state and federal law to meet on common ground. As a result, the taxpayer subject to the federal income tax act had little or no difficulty in complying with the Utah law, once he had completed his return to the federal government. Decisions, too, of the Commissioner of Internal Revenue and of the federal tax courts were often applicable under the Utah law, with the result that this state had the benefit of the wide experience of the federal administrators.



Since 1931, changes in the Utah act have been few, and those that were made were suggested by state needs and were not often designed to continue the uniformity of state with federal legislation. In contrast, the federal law has frequently been amended, not only as to rate schedules and incidence of the tax, but also to meet newly-found administrative needs. Today the state and federal acts are far apart; and the taxpayer is puzzled and confused.

In general, treatment of income and deduction items could and should be brought into closer accord with the federal internal revenue act.

Some of the recommendations following apply alike to the individual income and the corporation franchise tax acts. Others by their nature can affect only one of these laws. Following the order of the sections to be amended, suggestions affecting both acts will be presented first. The corporation act is Chapter 13, and the individual income act Chapter 14 of Title 80 in the Utah Code Annotated 1943.

#### Proposed Amendments to Both Acts

**Sections 80-13-1 and 21, and 80-14-1, 2 and 3.** As a matter of justice to the taxpayers of Utah, and also to Utah residents who own income producing property in other states, the provisions of the act covering taxation of income earned in Utah by residents of other states, or by corporations not "doing business" in Utah as defined by law, should be corrected.

In the corporation franchise law, the renting of real property should be included in a definition of "doing business." This change would relieve Utah taxpayers of double taxation on rental property outside the state and would permit the taxing of similar income on property in the state held by absentee landlords or corporations. Gains from the sale or transfer of such property also should be brought within the Utah act.

In the individual income tax field income earned by non-residents of Utah (as excluded by the definition of "residents" in Section 1) would include such rents and gains as above noted in the case of corporations, plus income from business, trades or professions conducted wholly or in part in Utah; plus wages, salaries and other compensation for personal services performed in Utah.

Amendments covering this recommendation should also allow credits to residents of other states earning income in Utah, if such other state allows similar credit to Utah residents who receive income in that state.

**Sub-sections (8) and (9) of Section 80-13-8 and 80-14-5 respectively.** These paragraphs refer to allowances for de-

pletion in the case of mines, oil and gas wells, and other natural deposits. Under certain restrictions it may be one-third the net income from the taxable property during the taxable year. The federal internal revenue act fixes the percentages at 5 per cent on net income from coal mines; 15 per cent in the case of metal mines; 23 per cent for mining sulphur and 27½ per cent for oil and gas wells. The Utah acts should adopt the federal schedule.

**Sections 80-13-23 and 80-14-17.** The present law makes returns filed after March 15—when the calendar year is used—delinquent. This should be changed to April 15. At present income tax returns, about 185,000 in number, must be filed about the same time as automobile license plates are issued, in approximately similar number. The resulting pressure on the commission's staff is great, and would be in some measure relieved if the two "rush" periods were six weeks apart instead of two weeks.

**Sections 80-13-28 and 30, and 80-14-21 and 23.** These sections in the respective acts prescribe penalties for delinquency, (that is for not filing the return until after the due date and for not taking the trouble to obtain any extension of time for filing); and for deficiencies (that is for not reporting the full taxable income and paying the tax thereon). In each law the delinquency penalty is fixed at 25 per cent of the tax—**no penalty for a late return, therefore, if there is no tax.** For a deficiency the penalty is only 5 per cent of the amount by which the payment was deficient. In some instances the loss to the state resulting from a deficiency may be very much greater than the loss resulting in other cases from failure to file any return.

This commission believes that in each law the penalty for delinquency and for negligence which results in a deficiency should be the same. In the case of the corporation franchise tax it would be sufficient to make the penalty in each case 10 per cent of the tax. For the individual income tax act a penalty is recommended similar to that imposed by the federal income tax act. This is 5 per cent of the tax that has not been paid, for a period of 30 days or any fraction thereof following the delinquent date; and an additional 5 per cent for each additional 30 days, but with a maximum of 25 per cent of the tax. Such a graded penalty might serve as an incentive to the individual income taxpayer to make his payment as promptly as possible, once he discovers that such payment is overdue.

**Sections 80-13-41 to 45 and Sections 80-14-34 to 38.** The first four of the above sections in the respective chapters require the setting up by this commission of a claim for an additional tax within two years after the filing of the return. The fifth



section in each case fixes the same limitation on the time within which the taxpayer may claim a refund if he has overpaid. The two years should be amended to four years. The commission is permitted by federal law to utilize the results of audits by the bureau of internal revenue. A four-year limitation, such as has been adopted in California, would permit the state to utilize all federal audits, made within the three years allowed in the federal law, and benefits would accrue both to the state and to some taxpayers.

Sections 80-13-53 and 80-14-56 enumerate some of the powers of the tax commission in administering these acts. Nowhere in the law is the commission given express authority or mandate to prescribe such general rules and regulations, not contrary to the acts, as might be found necessary or helpful in enforcement of and in compliance with the respective laws. It may be taken for granted that, by the state constitution and by general law, the commission has such authority and responsibility. Notwithstanding, express provisions to that effect would save both time and annoyance to state employee and taxpayer alike in the administration of the acts.

Sections 80-13-56 and 57 and 80-14-59 and 60 provide penalties of "not more than \$100" and "not more than \$1,000," to be imposed by this commission and collected as taxes are collected, for failure to file a tax return or an "information-at-the-source" return. In a case involving a similar section in another law, it was held by the supreme court that such discretionary authority may be exercised only by the courts. We urge that these sections be made to comply with the law, and recommend that the penalty for failure to file information returns, without fraudulent intent, be fixed at \$10.

Sections 80-13-65 and 80-14-65 fix penalties for improper divulging of information given in reports or returns required under the respective acts. It is our recommendation that provision be made, under proper safeguards, for reciprocity in the furnishing of information helpful in reviewing income tax returns, to other departments of state—Departments of Finance and Business Regulation in particular; to income tax administrators in other states; and to the federal government. It would appear that data furnished by an individual or corporation for varying taxing and administrative purposes should be reconcilable. Further the advantages to state and taxpayer from information furnished by the federal government have already been pointed out, and might be extended if other data on file in other units of government were made available.

### Further Amendments to Individual Income Tax Act

**Section 80-14-7.** In our opinion, based on facts presented above, the present personal exemptions in the Utah individual income tax are entirely too low. Returns with small gross incomes come largely from persons on payrolls, whose employers are required by law to furnish information "at the source." In many cases the amount due the state is so small that it costs the state as much to process the return as the treasury receives from the tax. In such cases no audit, outside of an office examination of the statements made in the return and a comparison with the information furnished by the employer, or from other source, is economically practical. It is the considered recommendation of this commission that the personal exemption in the individual income tax act be increased from \$1200 to \$2000 for a married couple or the head of a family; from \$600 to \$1000 for a single person; and from \$300 to \$500 for each dependent. Adoption of such a scale, with the present income tax rate schedule, would reduce the yield of this tax by about \$1 million, it is reported by the audit division. If it is found desirable to retain the present yield, some simple changes could be made in the rate schedule affecting the smaller group which would then have taxable income.

**Section 80-14-16.** As this is at present worded the resident of Utah is apt to confuse "net income" as defined in the law with any savings or surplus he may have accumulated during the year, and therefore fail to file a return, though legally required so to do. The federal act, which uses gross income, rather than net, to fix filing liability is simpler and would work no hardship if made state law also, since, in any event, such resident is required to file a federal return.

Whether the above change is made or not, however, certainly the requirement that the state return be filed "under oath" should be eliminated—as it is by the federal government—by the simple expedient of providing that false statements made in the return shall subject the signer of the document to the penalties of perjury.

Somewhere in the act—whether in this section or elsewhere—provision should be made for a simplified return, similar to that in the federal act, for a "short form" return. A chart could be readily prepared, using a standard percentage deduction as a substitute for itemized deductions from gross income, and the use of this device could be made optional.



## INHERITANCE TAX

Fiscal Year	Collections	Cost of Administration	
		Amount	Per \$100 Collected
1947	\$532,907.27	\$15,324.59	\$2.87
1948	449,264.45	15,040.48	3.35

By the very nature of the law, the yield from the Utah inheritance tax—more properly an estate tax—is not accurately predictable. The 1947 collections shown above were almost as much as in the preceding two-year period, and were easily the largest collected in this state in many years. The record for collections, however, was set more than 30 years ago.

The average collection per estate closed in the fiscal year 1948 was about \$1,988, and in 1947 \$1,863. In 1948 the number of estates paying inheritance taxes was 227 as compared with 286 in 1947.

## Inheritance Tax Collections

Fiscal Year	Collections	Fiscal Year	Collections	Fiscal Year	Collections
1929	\$270,449.35	1936	\$139,892.55	1943	\$313,236.49
1930	378,990.88	1937	239,445.72	1944	227,533.40
1931	296,447.13	1938	312,018.53	1945	189,128.40
1932	165,506.52	1939	336,284.10	1946	349,696.83
1933	84,952.36	1940	164,412.77	1947	532,907.27
1934	102,123.86	1941	234,716.27	1948	449,264.45
1935	120,193.43	1942	429,095.59		

The number of taxable estates processed, however, is not a fair measure of the work required of the commission's legal division, which administers this law. Annually a large number of estates must be examined and given clearance from which the state collects nothing.

The yield from this tax, up to June 30, 1948, does not show full effect of legislation enacted by the 1947 legislature, for the reason that the amendments affected only estates of decedents who passed away after the effective date of the new statutes, that is, May 13, 1947. A large proportion of the tax collected between July 1, 1947, and June 30, 1948, was from estates taxable under the law as it read before the amendments.

The 1947 amendments increase the exemptions, in some instances, from \$10,000 to \$80,000. For reasons just stated the work devolving in the legal department was not greatly affected by these changes. Neither is the yield of the tax as

greatly reduced as might be supposed, since the rates are progressive, and the largest contributions from this tax come from a comparatively few estates. Sharp rises in values of both tangible and intangible property also tend to increase the number of taxable estates and the amount of the tax each pays.

## INSURANCE PREMIUM TAX

Fiscal Year	Collections	Administrative Costs	
		Amount	Per \$100 Collected
1947	\$699,775.20	\$1,364.75	20 cents
1948	815,064.96	1,267.75	16 cents

Utah laws relating to insurance were codified by the legislature of 1947. However, no attempt was made at that time to effect any change in the laws relating to taxation of insurance, with the possible exception that reciprocals were placed on an even basis, as to taxation, with stock companies competing in the same fields.

Receipts from the insurance premium taxes over a period of years are shown in the accompanying table, and in Table 52 in the statistical portion of this report. These statements indicate a healthy growth in the economic status of the insurance industry in Utah enterprise.

## Insurance Tax Collections

	1945	1946	1947	1948
Life Insurance	\$319,618.26	\$345,398.89	\$386,253.13	\$411,755.48
Fire Insurance	77,514.95	82,681.39	127,394.88	159,779.82
Casualty & Misc.	108,020.11	121,941.91	141,640.19	184,614.96
Self-Insurers	71,087.83	53,832.40	44,487.50	58,914.70
TOTAL	\$576,240.65	\$603,854.59	\$699,775.20	\$815,064.96

The tax, imposed in Section 43-14-4 of the code as revised in 1947, is at the rate of  $2\frac{1}{4}$  per cent on total premiums received, 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 any such tax levied for general state purposes. In recent years no property tax levy has been levied for general state purposes, and, therefore, there has been no such deduction. Section 43-14-9 carries "retaliatory" provisions; which means that companies organized under the laws of states with insurance tax rates higher than those imposed in Utah are required to pay in Utah taxes based on the rates imposed by their respective home states.



## SALES AND USE TAXES

Fiscal Year	Net Collections	Administrative Costs	
		Amount	Per \$100 Collected
1947 .....	\$11,162,221.48	\$97,842.18	\$0.88
1948 .....	12,639,724.02	93,705.19	0.74

High prices and wages, an accumulation of expendable reserves, return of much wanted goods in fair supply, and increases in population affected the yield of the sales and use taxes during the past biennium, perhaps in about the order named.

Collections from this tax for the fiscal year ended June 30, 1947, showed an increase of close to \$2.8 million over those of the preceding year, or at the remarkable rate of more than 33 per cent.

In dollars and cents the next largest increase in the history of this tax in Utah was nearly \$1.5 million in the fiscal year 1948, over the astounding record of fiscal 1947. However, the rate of growth in the latter year had slowed down to only 13.2 per cent. This rate was exceeded not only by the 33.1 per cent in the preceding year but also by an increase of 26.9 per cent recorded by fiscal year ending June 30, 1943, over the collections for the fiscal year 1942. Fiscal 1943 was the first complete fiscal year in World War II. It showed an increase in yield from the sales and use tax of more than \$1.4 million, over the preceding fiscal year which was nearly half completed when this nation entered the war.

## 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	7,298,408.23	819.85
1946 .....	10,913	12,051.98	8,388,486.27	768.67
1947 .....	12,200†	24,825.00†	11,162,221.48	914.93†
1948 .....	13,211	48,708.94	12,639,724.02	956.76

\*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 the sales tax, beginning May 1945.

†Estimated.

The increase in yield has been accompanied, since the end of the war, by an increase in the number of merchants collecting the taxes from the retail purchasers. There were 13,211 such vendors as of June 30 last, compared with 10,913 two years ago, an increase of 21 per cent in the two years. This increase in the number of commercial enterprises has not been accomplished painlessly, as is evidenced by the turnover among the taxpayers, a total much greater than the 21 per cent. A somewhat casual examination of the lists shows that in Utah the experience in this respect runs parallel to that of other states which keep a more detailed breakdown of their sales tax data. The turnover in cafes and restaurants, grocery stores, dealers in automobiles, accessories and gasoline, and in household appliances has been particularly heavy.

These changes in business management help to increase the number and amount of "taxes collectible," for several reasons. The new proprietor frequently is unfamiliar with the details of compliance with the sales tax act, with the result that errors are made—often in perfectly good faith—which throw the account into the collectible column until correction has been affected. Sometimes the former proprietor has forgotten—willfully or negligently—to close out his sales tax account with the business. There has been a marked increase, too, in recent years, in the number of worthless checks received.

The amendment to the sales tax act adopted by the Twenty-seventh Legislature, permits the retailer, as collector of the sales tax, to deduct 5 per cent of the tax shown by the return, but not to exceed \$100 a year, from his remittances to the state. No such deduction may be allowed when, for any reason, the payment of the tax becomes delinquent. Nor is the tax commission permitted by law to waive any portion of the tax, whenever the amount deducted is too large. Such statutory provisions are undoubtedly salutary, at least in theory; in actual practice they have greatly increased the detail work of administration. They lead also to an appreciable increase in the number and amount of taxes collectible.

Since the arithmetical average of sales and use taxes collected is still less than \$1000 per account—though the 1948 average is a record—and since the number of accounts below that average is much larger than the number above, it follows that the \$100 maximum (effective when annual collections exceed \$2000 or when taxable sales exceed \$100,000 a year) affects a comparatively few licensed vendors.

## Recommendations

Administration of the sales and use tax acts is made more difficult, and compliance therewith more exasperating to the business man by reason of the fact that the two acts are not



uniform in their application under parallel conditions. When the use tax act was passed in 1937, the two acts were more nearly alike. But since that time the sales tax act has been amended rather frequently without corresponding changes in the use tax act. To cite one, and the most recent example, from among several, the business house which cooperates with the state in collecting Utah use taxes is penalized to the extent that it is not allowed the 5 per cent discount, mentioned above, which is permitted on sales tax collections. This and similar existing or future inconsistencies could be eliminated if the two laws were combined into one act, as has previously been suggested by this commission. That recommendation is renewed at this time. The commission has prepared a bill to accomplish such purpose. The draft measure also proposes several other more formal amendments designed to improve administrative procedure and to bring the wording of the law into conformity with supreme court decisions.

### CIGARETTE AND OLEOMARGARINE TAXES

Fiscal Year	Net Collections	Administrative Costs		Discount Allowed Distributors
		Amount	Per \$100 Collected	
Cigarette Tax				
1947 .....	\$826,940.06	\$3,512.81	\$0.42	\$88,203.02
1948 .....	888,009.38	3,893.07	0.44	94,557.27
Oleomargarine Tax				
1947 .....	\$147,389.68	\$1,667.98	\$1.13	\$16,262.92
1948 .....	268,110.00	1,481.99	0.55	29,826.00

Taxes on the sale of cigarettes and of oleomargarine are imposed by the same statute, Chapter 1 of Title 93, Utah Code Annotated 1943. The stories of the two taxes in the past two years, however, are quite different.

The cigarette tax increased in yield for fiscal 1948 as compared with fiscal 1946 by about 17 per cent, or at a much slower rate than the collections of this commission as a whole. The oleomargarine tax collected in fiscal 1948 was almost 266 per cent of that collected in 1946, and the rate of increase was the highest of that for any tax collected by this commission.

If the oleomargarine tax had been based on the selling price instead of on the volume of the commodity sold, the increase would have been at a much faster rate.

### 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	118,539.19	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
1947	306,978.03	826,940.06	147,389.68	505,761.11
1948	305,830.29	888,009.38	268,110.00	488,655.42

(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. License fee abolished 1947.

(3) Effective March 13, 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.

While the costs to the state of administering these two taxes are comparatively low, as shown by the statement at the beginning of this section and by Table 43, in the statistical section of this report, the costs to the consumer of these commodities are much higher, since the consumer pays, also, the quantity discounts allowed to the purchaser of cigarette or oleomargarine stamps. Since trade practices permit stamp purchases in quantity, the consumer, in fiscal 1948, was paying more than \$10 to the manufacturer or "the trade" for each \$100 of net state revenue collected.

This is entirely too high. Studies by tax administrators in this and other states show that a 5 per cent discount is ample to pay for costs of affixing or imprinting stamps on the individual cigarette packages. Cost of affixing stamps to the large cartons in which oleomargarine packages are shipped is negligible.

### Recommendations

Section 93-1-5 is so worded as to seem to give this commission discretionary authority to impose a penalty of \$10 to \$299 for a person found to have been selling or offering for sale unstamped cigarettes or oleomargarine. The state supreme court has ruled that the right to such exercise of discretion may not, under the constitution, be given to any agency outside the



judicial department of government. It is our recommendation that a specific penalty of \$50 be provided for the possession, sale or offering for sale of cigarettes or oleomargarine on which the tax has not been paid; and that a smaller penalty be provided for persons who fail to affix stamps on cigarette packages and oleomargarine containers as required by law.

Section 93-1-10 should be amended, for reasons already stated, so that discount for purchase of cigarette stamps in amounts of more than \$25 would be 5 per cent rather than 10 per cent; and the discount for purchase of oleomargarine stamps would be eliminated.

### ALCOHOLIC BEVERAGES

Fiscal Year	Collections	Administration Costs	
		Amount	Per \$100 Collected
Beer Tax			
1947 .....	\$306,978.03	\$2,121.51	69 Cents
1948 .....	305,830.29	1,984.64	65 Cents
School Lunch Fund			
1947 .....	\$505,761.11		
1948 .....	488,655.42		

As shown by the table "Beer Consumption in Utah," the gallonage of beer consumed in Utah has shown comparatively little change since 1943, and, if anything, has fallen off slightly in the past two years. The school lunch fund tax yield, which is measured by the selling price, rather than the volume, of the traffic in wines and distilled liquors, also indicated decreased consumption.

The tax on liquor sold is paid by the State Liquor Control Commission and the administrative cost of its collection is nil. Nor is the administration of the tax on beer expensive, since it is collected from brewery, importer or wholesaler. However, this cost might be further reduced—at least by the cost of printing and handling stamps and tax-paid crowns—if legislation were enacted to require a report system similar to the present gasoline tax setup. Other states have tried out such a system of collection, successfully.

### 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		1,560,885	3,128,697
Imported beer	581,335		698,292	1,274,627
Total	2,149,647		2,259,177	4,408,824
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	707,881	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
1947 Local beer	2,724,978		2,862,848	5,587,826
Imported beer	2,199,087	6,975	898,969	3,105,081
Total	4,924,065	6,975	3,761,817	8,692,857
1948 Local beer	3,063,797		2,596,482	5,660,279
Imported beer	1,920,935	4,650	945,113	2,870,698
Total	4,984,732	4,650	3,541,594	8,530,977

### MISCELLANEOUS TAXES

Fiscal Year	Collections	Administrative Costs	
		Amount	Per \$100 Collected
Mine Occupation Tax			
1947 .....	\$ 393,226.23	\$1,797.87	\$0.46
1948 .....	1,359,140.66	1,926.75	0.14
Car and Bus (Property) Tax			
1947 .....	\$ 142,030.11	\$1,455.92	\$1.02
1948 .....	150,470.16	1,268.08	0.84
Public Service Commission Fund			
1947 .....	\$ 59,941.40	\$ 603.86	\$1.01
1948 .....	47,733.74	645.43	1.35

The 1947 legislature increased the exemption from \$20,000 to \$50,000 in the mine occupation tax act and also arranged disposition of the proceeds so that the state general fund will receive a five-year average yield rather than the actual year-to-year collections from this tax on the metal mining industry. The tabulation above and Table 52 in the statistical section of this report illustrate how violent the variations in the mine



occupation tax can be. The year 1946 saw an extensive and prolonged strike in the industries connected with metal mining, and the yield from the occupation tax collected the following spring was the lowest since 1938, the year in which the tax was first imposed. Great activity in metal ore production of 1947 is reflected in receipts that exceeded the previous record high by nearly one-half and that were more than three times as large as those of the previous fiscal year.

The mine occupation tax differs essentially from the "net proceeds tax" with which it is sometimes confused. The "net proceeds tax" is in reality not a tax levy but a method for fixing the assessed value of mines for property tax purposes. Since the yield from the property tax is used entirely for local purposes, state government as such is not affected by fluctuations in the net proceeds assessed valuations. The school equalization fund, however, spreads fiscal benefits from prosperity in the mining industry over the entire state. The mine occupation tax accomplishes equalization through an entirely different channel. Each locality and resident in the state shares in that tax to the extent that it or he derives benefit from the portion of governmental service supported by the state general fund.

Administrative expenditures for the mine occupation tax are quite low, since only producing metalliferous mines are required to report and much of the necessary information is obtained by this commission in connection with property tax administration.

Unlike the mine occupation tax or any other tax represented in the collections of this commission, the car and bus tax is strictly a property tax. The commission acts merely as a clearing house. The commission assesses all public utilities, but in general they pay their property taxes to the treasurers of the counties in which such property is located. The motor vehicles operated by trucking and bus companies, however, and the rolling stock owned by "private" car lines such as the Pullman company and various refrigerator or tank car lines, for example, operate in many counties. Valuation of such property is distributed among the counties on a wheel-mile basis. The owners pay taxes on this property in a lump sum to the tax commission, which in turn distributes the receipts to the treasurers of the counties concerned, the proceeds from the school equalization fund levy on such property going direct to the state treasurer.

The legislature biennially fixes the budget for the Public Service Commission of Utah, and appropriates to it one-fourth of that amount. The remainder is paid by the utilities regulated, in proportion to their gross revenue as determined by the public service commission. The collection of this fee is assigned to this commission.

## IN GENERAL

The remainder of this report is devoted to factual data covering many phases of the tax history of Utah since 1929. That year saw the culmination of the last great economic cycle before the present surge of increased values and revenues. The reader who desires statewide data summarized is referred to Tables 5, 10, 11 and 20 for information on the property tax; and to Tables 50 to 53, for an understanding of the collections of this commission. Other tabulations numbered from 1 to 49 present more detailed information on the property tax and the two final statements in the book are a summary required by law of the disposition made of the amounts appropriated to the tax commission.

This commission will welcome the opportunity to discuss any phase of Utah's revenue laws with members of the legislature or of the executive department of state government. The assistance of tax commission staff members is at the disposal of the legislators for preparation or discussion of measures relating to the tax system of Utah.

Respectfully submitted,

STATE TAX COMMISSION,

Grant A. Brown, Chairman,

R. E. Hammond,

Milton Twitchell,

Elisha Warner.



STATISTICAL SCHEDULES



Table 1—Summary of All Assessed Values Set by State Tax Commission for Property Tax for 1947

Assessed values set by State Tax Commission for Property Tax for 1947													
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	
Beaver	10,438	17,868	52,201	65		424,551	1,965,986	10,527	241,730		171,919	39,923	2,935,253
Box Elder	70,823	90,733	205,218	505		8,787,531	11,807,103	70,113	391,138		99,908		16,523,072
Cache	5,994	22,437	72,025	1,015		1,816,984	1,961,424	12,560	455,319		12,143		4,359,901
Daggett		19,980	174,442	485		518,263	5,755,402	8,546	217,575		9,025,318		15,720,011
Davis		70							56				191,885
Duchesne	21,466	63,562	114,823	170	702,734	975,257	4,014,565	27,713	431,504	8,230			6,373,152
Emery		13,127				164,548			106,526		42,068		382,269
Garfield		16,163	61,805	75	5,096	212,736	2,338,356	8,753	59,247		2,104,709		4,806,940
Grand		32,019				55,424			172,336		3,848		251,239
Iron	17,235	43,156	67,169	100		88,718	2,699,151	11,677	46,967		91,798		3,097,599
Juab	9,736	48,878	101,612	350		424,974	3,759,643	24,789	520,657		810,740	15,487	5,718,643
Kane		25,259	100,970	115		179,938	3,179,532	18,243	149,218	17,313	431,135	57,766	4,192,889
Millard						45,934			60,414		3,445		135,052
Morgan	23,216	40,051	119,829	185		162,373	4,557,638	28,004	230,527		9,235		5,171,058
Piute	6,634	12,911	41,172	60	524,697	196,652	2,139,877	14,223	280,527		459,915		3,494,644
Rich		7,682	5,200			57,104	137,280	377	26,793		85,405		819,841
Salt Lake	7,307	1,213			57,093	40,613			21,680		10,541		138,447
San Juan	158,960	1,162,440	439,578	31,639	3,455,872	8,698,434	13,514,119	195,885	6,638,864	295,369	19,167,934	52,429,293	106,188,387
Sanpete		18,942							13,497		106,387		139,426
Sevier		34,403	77,906	155		199,139	1,807,738	5,784	103,577		122,784		2,251,486
Summit		28,498	43,270	50		215,379	1,081,817	3,378	162,906		1,111,569		1,677,367
Tooele	14,984	32,477	99,939	50	1,108,689	308,920	4,793,733	27,166	618,572	5,910	1,117,704	215,007	8,343,151
Utah		84,290	200,354	155	172,318	369,515	7,550,302	38,278	1,406,776	98,888	1,190,326	358,279	11,469,681
Utah		18,969				203,745			100,848		1,197,259		1,520,821
Wasatch	12,360	107,309	317,754	1,010	342,540	3,680,898	9,074,291	30,205	764,795		885,410	197,516	15,384,088
Washington		20,731	32,982	50		390,516	745,249	2,258	78,466		385,331	743,147	2,398,730
Wayne	9,363	46,187				345,841			305,271		17,236		723,898
Weber	43,858	176,085	490,531	8,435	681,532	7,155	9,371,576	51,021	1,292,100	8			7,163
TOTALS	\$412,469	\$2,211,071	\$2,818,780	\$44,669	\$7,242,330	\$26,086,789	\$92,304,732	\$590,000	\$14,665,820	\$425,710	\$37,577,995	\$54,056,418	\$238,436,832



Table 2—Number and Assessed Value of Livestock for 1947

COUNTY	HORSES AND MULES				CATTLE			
	On Range		Otherwise Assessed		On Range		Otherwise Assessed	
	Number	Value	Number	Value	Number	Value	Number	Value
Beaver	304	\$ 4,560	602	\$ 12,695	9,352	\$ 189,005	2,519	\$ 83,328
Box Elder	1,131	17,010	2,386	50,290	17,829	397,049	10,886	353,731
Cache	1,030	15,583	2,198	45,460	8,438	87,254	18,071	510,429
Carbon	255	5,195	250	8,670	2,708	58,470	661	20,285
Daggett	237	3,650	158	3,525	2,695	58,474	273	8,343
Davis	442	8,052	1,294	45,949	4,079	78,629	4,732	179,441
Duchesne	625	10,570	2,705	49,284	13,513	275,385	7,566	239,280
Emery	181	2,955	1,008	20,515	12,700	275,627	1,516	57,980
Garfield	181	2,955	774	17,489	10,616	224,894	1,587	54,935
Grand	251	3,755	571	19,750	5,703	120,367	583	25,415
Iron	315	5,185	470	9,315	6,277	129,850	1,168	37,990
Juab	263	3,810	613	12,900	8,755	176,940	1,187	44,640
Kane	343	7,055	173	3,805	6,381	153,526	441	14,642
Millard	248	4,085	3,026	69,305	21,780	497,219	4,911	156,053
Morgan	250	3,770	386	7,835	2,706	47,523	1,492	53,368
Piute	532	8,770	569	12,880	4,761	101,511	1,009	38,025
Rich	453	8,100	480	9,480	16,439	339,100	1,206	47,260
Salt Lake	706	10,595	2,406	65,070	12,042	243,732	7,888	266,405
San Juan	834	13,053	1,943	39,111	12,609	251,735	5,248	174,615
Sanpete	238	4,660	936	19,532	10,455	200,009	6,178	201,495
Sevier	419	6,885	992	21,907	3,606	72,465	6,254	193,805
Tooele	1,415	21,360	1,632	32,263	8,798	189,283	1,341	49,240
Utah	706	11,167	3,401	71,052	10,992	224,019	5,410	176,586
Wasatch	207	2,860	537	12,630	22,734	453,386	10,670	326,850
Washington	35	735	719	18,210	4,860	105,174	3,344	109,026
Wayne	197	3,400	616	11,613	6,357	165,395	1,292	46,470
Weber	197	3,400	1,821	41,940	1,517	33,180	641	23,029
TOTALS	11,612	\$ 186,660	34,536	\$ 783,105	250,495	\$ 5,209,841	121,228	\$ 3,927,003

Table 2 (continued)—Number and Assessed Value of Livestock for 1947

COUNTY	SHEEP				GOATS				SWINE				POULTRY				TOTAL ALL LIVE- STOCK
	Number		Value		Number		Value		Number		Value		Number		Value		
	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value	Number	Value			
Beaver	50,954	\$ 180,101							191	\$	1,753	\$	1,137	\$	472,579		
Box Elder	65,184	220,261							1,096		13,398		18,020		13,398		
Cache	1,218	3,922							938		6,915		80,377		13,020		
Carbon	7,590	27,215							186		2,010		2,845		1,069,759		
Daggett	8,892	30,267							158		1,350		1,001		130,515		
Davis	2,734	10,720							435		4,774		9,128		106,522		
Duchesne	31,415	111,856							1,031		7,876		8,521		331,698		
Emery	28,897	86,877							808		7,409		5,350		692,111		
Garfield	20,681	73,837							514		3,073		1,058		464,328		
Grand	47,329	201,142							134		1,356		1,280		378,241		
Juab	37,993	145,630							339		3,440		1,100		373,065		
Kane	52,691	190,580							376		2,605		6,475		332,510		
Millard	14,545	52,618							176		1,432		45		438,475		
Morgan	179,660	645,367							2,226		17,265		26,507		233,128		
Moqui	5,993	18,485							172		1,354		26,507		1,375,801		
Rich	3,410	11,897							158		3,905		2,649		134,784		
Salt Lake	18,529	65,880							322		3,905		990		168,218		
San Juan	9,562	35,075							2,464		44,390		169,890		473,050		
Sanpete	38,619	145,732							943		2,830		584,160		584,160		
Sevier	20,621	62,335							888		3,730		485,139		485,139		
Summit	19,313	63,652							323		7,156		18,456		564,595		
Tooele	151,886	543,240							1,034		7,167		18,034		540,941		
Utah	85,307	274,232							143		1,231		7,832		314,871		
Wasatch	14,747	43,548							171		1,945		4,575		819,885		
Washington	1,226	4,615							1,324		5,945		10,661		748,528		
Weber	3,300	11,905							1,310		10,486		104,259		1,020,796		
Wayne	10,916	37,971							45		1,430		4,577		239,413		
Wheeler	1,624	4,660							149		1,430		25,095		268,605		
TOTALS	940,184	\$ 3,320,072	2,205	\$ 6,631	18,162	\$ 181,111	505,394	\$ 14,119,917	703		7,870		17,140		472,260		



Table 3—Acreage and Assessed Value of Real Estate for 1947

COUNTY	IMPROVED FARM LAND					UNIMPROVED FARM LAND				
	Dry		Irrigated							
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value	Value
Beaver	187,868	\$ 14.89	\$ 2,797,535	24,306	\$33.09	\$ 804,300	28,507	\$ 2.44	\$ 69,460	
Box Elder	77,281	21.90	1,691,710	64,634	61.21	3,956,085	26,945	11.47	309,020	
Cache				72,537	93.16	4,584,939	1,807	10.91	19,715	
Carbon				13,516	5,515	378,265				
Daggett				5,515	12.41	68,800				
Davis	5,160	29.52	152,503	20,823	108.35	2,256,180	420	19.11	8,025	
Duchene				39,326	20.29	797,827	6,187	4.95	30,604	
Emery				42,118	25.117	1,062,810	37,084	2.77	102,727	
Garfield				25,117	23.33	583,594				
Grand				4,619	47.47	220,682				
Iron				16,834	42.45	714,367	4,602	4.07	18,752	
Juab				5,492	46.08	253,367	174,091	2.41	418,991	
Kane	51,479	13.29	683,950	7,392	27.10	200,682	18,910	3.62	68,460	
Millard	1,920	11.56	22,189	5,304	21.71	143,762	259	4.97	1,286	
Morgan	47,889	4.14	198,030	73,829	54.75	4,002,810	10,137	2.76	27,990	
Piute	3,299	14.99	48,407	12,358	40.08	501,040	1,847	7.20	13,303	
Rich				12,358	40.08	495,271	10,606	17.46	185,221	
Salt Lake	2,134	7.78	16,600	26,400	19.32	510,040	16,172	14.64	236,740	
San Juan										
Sanpete	30,874	6.78	209,175	6,586	17.99	118,452	181,601	1.88	247,776	
Sevier	15,257	10.60	161,660	76,456	29.63	2,266,080	33,055	8.68	286,935	
Summit	405	6.37	2,531	43,540	51.54	2,243,912	23,937	11.61	277,884	
Tooele	1,805	15.24	27,530	122,925	36.68	1,059,876	7,105	12.46	88,525	
Utah	16,056	7.66	122,925	6,139	50.55	310,801	10,629	5.32	56,502	
Wasatch	367	22.21	8,151	35,363	24.26	857,333	36,292	8.94	324,566	
Washington	22,263	9.90	220,103	99,362	70.71	7,061,225	3,827	19.40	523,193	
Weber	10,608	13.84	146,747	13,976	78.60	1,098,556	1,632	12.88	49,276	
	877	6.02	5,585	11,924	28.90	344,602	6,516	4.84	8,185	
	4,403	27.94	123,160	38,919	91.72	3,487,030	41,044	15.14	621,540	
<b>TOTALS AND STATE AVERAGES</b>	<b>479,409</b>	<b>\$13.73</b>	<b>\$6,577,848</b>	<b>*843,798</b>	<b>\$45.31</b>	<b>\$33,233,108</b>	<b>*660,237</b>	<b>\$ 6.07</b>	<b>\$1,010,452</b>	

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

Table 3 (continued)—Acreage and Assessed Value of Real Estate for 1947

COUNTY	FRUIT LAND			GRAZING LAND			Other Land Value			Town and City Lots, Value	Aggregate Value of Real Estate
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value	Other Land Value	Aggregate Value of Acreage	Aggregate Value of Real Estate		
Beaver			\$	107,698	\$1.39	\$ 150,895	\$ 35,265	\$ 1,059,110	\$ 233,774	\$ 2,292,884	
Box Elder				955,362	2.96	916,241	611,775	8,281,586	865,145	9,146,731	
Cache				238,594	2.07	473,240	23,880	7,082,789	2,205,851	9,288,640	
Carbon	25	168.60	4,215	233,533	2.67	623,495	143,550	1,169,240	1,341,917	2,511,157	
Daggett				46,345	1.84	85,357	26,920	181,107		181,107	
Davis	557	110.62	61,615	825,401	1.56	483,029	435,464	2,911,152	2,982,220	5,893,372	
Duchene				95,086	1.25	506,913	16,778	1,770,308	204,919	1,975,727	
Emery	40	2.75	110	99,780	1.25	118,946	17,476	846,192	139,897	986,089	
Garfield				27,136	2.96	150,586	139,549	751,656	113,060	864,716	
Grand	86	138.48	11,909	110,233	1.50	80,309	430,361	1,748,034	62,740	1,810,774	
Iron				198,367	2.23	275,315	139,549	1,748,034	705,215	2,453,249	
Juab				228,784	2.23	351,645	19,380	1,560,795	345,070	1,905,865	
Kane				318,657	2.33	520,714	17,306	705,257	99,405	804,662	
Millard	15	5.00	75	326,663	2.34	763,814	1,830	2,126,565	457,865	2,584,430	
Morgan				21,513	2.54	54,750	10,614	1,318,111	42,212	1,360,323	
Piute				297,222	2.54	754,060	2,400	1,519,840	28,930	1,548,770	
Rich											
Salt Lake	*			109,941	2.10	231,115	25,374	9,275,585	38,571,355	1,548,770	
San Juan				257,364	1.96	505,995	57,825	8,277,895	37,413	8,369,305	
Sanpete				108,340	2.25	245,009	41,011	2,810,397	591,140	3,369,035	
Sevier				574,479	2.22	1,277,331	29,970	2,483,312	710,965	3,221,962	
Summit	10	99.00	990	238,174	1.33	317,321	84,484	892,523	337,646	1,230,259	
Tooele				238,174	2.01	521,064	30,890	1,742,604	271,741	2,014,345	
Utah	3,884	103.16	400,672	286,233	1.76	678,785	29,801	8,914,084	4,003,035	12,917,109	
Wasatch				201,109	2.30	589,366	18,348	1,490,893	239,960	1,720,853	
Washington				6,762	1.96	394,960	8,050	1,594,285	765,500	2,359,785	
Weber	44	83.55	3,676	201,424	2.33	49,572	3,925	422,903	26,900	449,803	
	1,065	89.12	94,910	169,644	2.88	394,655	178,900	4,900,185	10,297,230	15,197,465	
<b>TOTALS AND STATE AVERAGES</b>	<b>*5,726</b>	<b>\$ 100.97</b>	<b>\$ 578,172</b>	<b>*6,251,559</b>	<b>\$1.88</b>	<b>\$11,758,932</b>	<b>\$32,454,264</b>	<b>\$72,888,361</b>	<b>\$65,952,003</b>	<b>\$138,840,364</b>	

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

†Aggregate totals include Salt Lake County acreage.



Table 4—Value of Personal Property Assessed by County Assessors for 1947

COUNTY	Mer- chandise and Imple- ments Supplies	Machinery Tools and Imple- ments	MOTOR VEHICLES			Personal Property Not Otherwise Enumerated	Livestock	TOTAL
			Number Assessed	Amount Per Vehicle	Value			
Beaver	\$ 159,369	\$ 62,435	1,036	\$ 162.48	\$ 168,327	\$ 8,000	\$ 472,579	\$ 870,710
Box Elder	1,084,120	631,930	5,129	202.11	1,036,628	26,997	1,069,759	3,849,429
Cache	1,537,255	882,617	7,056	172.01	1,213,732	90,718	680,440	4,404,762
Carbon	742,352	124,155	5,262	184.79	972,340	17,468	130,515	1,986,827
Daggett	13,083	32,263	82	197.56	16,200	14,819	106,522	182,887
Davis	1,000,821	550,555	6,759	191.87	1,296,830	5,571	331,698	3,185,475
Duchesne	193,664	150,816	1,863	171.38	319,274	8,591	692,111	1,364,456
Emery	110,349	113,556	1,154	155.60	179,567	12,761	464,328	671,561
Garfield	66,436	88,325	619	206.76	127,987	10,812	378,241	628,545
Grand	67,279	61,818	443	195.89	56,780	34,532	373,065	1,307,602
Iron	427,157	147,705	2,197	209.33	459,905	9,825	438,475	1,001,090
Juab	196,550	124,285	1,283	169.97	218,070	23,710	438,475	1,001,090
Kane	96,741	64,485	461	217.44	100,240	5,005	233,123	499,594
Millard	432,808	289,828	2,076	183.10	380,120	38,069	137,580	2,511,617
Morgan	84,751	722	722	171.49	123,819	9,670	184,784	382,474
Plute	64,750	84,325	404	186.96	75,530	1,305	168,218	393,923
Rich	24,420	51,910	388	201.44	78,160	1,305	473,060	628,845
Salt Lake	26,635,051	10,372,120	59,353	192.08	11,400,600	3,278,920	584,160	52,270,851
San Juan	77,971	111,002	486	194.03	94,300	5,771	455,189	774,233
Sanpete	536,815	341,585	3,210	162.18	520,605	77,400	594,595	2,041,000
Sevier	578,413	176,968	2,907	177.05	514,675	31,552	540,941	1,842,549
Summit	132,098	68,043	1,637	192.52	315,163	21,713	814,871	851,888
Tooele	445,460	981,695	2,768	180.62	499,987	20,730	819,855	2,767,737
Utah	304,375	176,577	2,128	195.88	416,841	39,346	748,523	1,685,667
Utah	5,621,196	10,062,947	16,793	180.14	3,025,114	100,562	1,020,796	19,830,615
Wasatch	208,326	45,869	1,887	191.86	266,113	3,998	239,413	763,659
Washington	805,800	86,225	1,820	189.12	344,205	39,305	268,505	1,044,130
Wayne	26,291	41,915	329	232.87	76,615	2,705	203,555	353,081
Weber	6,042,190	1,570,490	18,509	173.43	3,209,980	314,840	472,260	11,609,760
TOTALS AND STATE AVERAGES								
	\$47,215,841	\$27,528,894	148,245	\$ 185.74	\$27,528,892	\$ 4,247,316	\$14,119,917	\$120,649,650

Table 5—Total Assessed Value of All Property in the State for 1947

COUNTY	ASSESSED BY COUNTY ASSESSORS						Assessed by State Tax Commission	TOTAL
	Real Estate	Improve- ments on Town and City Lots	Improve- ments on Acreage	Live- stock	Personal Property Other Than Livestock	Aggregate		
Beaver	\$ 1,292,884	\$ 626,279	\$ 108,053	\$ 472,579	\$ 398,131	\$ 2,897,926	\$ 2,935,253	\$ 5,833,179
Box Elder	9,146,731	2,639,380	2,167,420	1,069,759	2,779,670	17,803,460	16,522,072	34,326,532
Cache	9,258,640	5,659,392	1,910,218	680,440	3,724,322	21,263,012	4,355,901	25,622,913
Carbon	2,511,157	3,538,365	277,650	130,515	1,856,312	8,313,999	15,720,011	24,034,010
Daggett	181,107	4,719,475	54,945	106,522	76,315	418,889	191,885	610,774
Davis	5,893,372	1,207,180	331,698	2,853,777	15,005,502	6,373,152	21,378,654	21,378,654
Duchesne	1,975,727	458,944	256,129	692,111	612,345	4,055,266	332,269	4,387,525
Emery	986,089	428,725	271,969	464,328	416,233	2,567,344	4,806,940	7,374,284
Garfield	864,716	380,147	60,265	378,241	293,560	1,976,929	251,239	2,228,168
Grand	533,921	158,735	106,940	373,065	250,412	1,423,073	3,087,599	4,460,672
Iron	2,453,249	1,564,230	95,910	332,510	1,044,092	5,439,991	5,718,643	11,208,634
Juab	1,905,865	905,540	69,475	438,475	562,615	3,881,970	4,192,889	8,074,859
Kane	804,662	322,315	42,760	233,123	262,615	1,669,331	135,052	1,804,383
Millard	2,584,430	1,167,840	310,535	1,375,801	1,135,816	6,574,422	5,171,058	11,745,480
Morgan	1,360,323	241,982	161,353	184,784	247,690	2,146,132	3,494,644	5,640,776
Plute	786,291	19,670	126,780	168,218	225,705	1,386,664	319,841	1,706,505
Rich	1,548,770	152,940	91,180	473,050	152,705	2,421,735	138,447	2,560,182
Salt Lake	47,846,940	80,853,695	12,596,600	584,160	51,686,795	198,568,086	106,188,337	299,756,473
San Juan	869,805	305,106	178,846	485,189	989,631	2,127,490	339,426	2,466,916
Sanpete	3,829,035	1,591,145	716,510	564,595	1,476,405	8,217,690	2,251,456	10,469,176
Sevier	9,521,362	2,119,543	280,674	540,941	1,301,608	7,764,128	1,677,367	9,441,495
Summit	2,706,259	609,605	481,905	814,871	1,947,017	4,649,657	8,343,151	12,992,808
Tooele	1,250,169	1,844,535	1,232,310	819,885	1,947,852	7,094,751	11,469,651	18,564,432
Utah	2,014,345	739,914	412,574	748,528	937,139	4,852,500	1,520,821	6,373,321
Wasatch	12,917,109	10,241,231	16,370,547	1,020,796	18,809,419	59,359,502	15,384,088	74,743,590
Washington	2,359,785	670,820	377,875	239,413	268,505	775,625	723,898	5,909,913
Wayne	449,803	1,498,325	283,775	205,555	147,526	1,949,771	7,163	1,056,934
Weber	15,197,465	17,328,330	2,315,740	472,260	11,137,500	46,451,295	14,630,740	61,082,085
TOTALS	\$138,840,364	\$141,001,021	\$42,658,692	\$14,119,917	\$106,529,738	\$443,149,727	\$238,486,833	\$681,536,560



Table 6—Summary of All Assessed Values Set by State Tax Commission for Property Tax for 1948

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	Two Times Average Net Proceeds	
Beaver	\$ 6,282	\$ 27,100	\$ 55,659	\$ 25	\$	\$ 401,491	\$ 1,903,279	\$ 8,097	\$ 240,406	\$	\$ 155,148	\$ 33,384	\$ 2,831,421
Box Elder	100,487	128,867	214,393	435		3,205,781	11,458,988	93,850	378,395		107,101		15,648,247
Cache	4,285	27,750	74,886	740		1,826,488	1,761,442	9,688	423,148		15,040		4,448,867
Carbon		22,311	183,907	595		518,577	5,807,042	6,590	208,621		9,310,682		16,088,325
Daggett		84											
Davis	27,943	91,500	120,497	190		971,827	3,891,393	21,211	413,528	9,667	13,138		6,384,682
Duchesne		27,876				187,752			109,757		39,764		365,149
Emery		16,366	65,168	40		237,070	2,335,316	6,704	62,081		2,069,408		4,298,947
Garfield		22,792				58,351			173,355		8,848		2,288,346
Grand		29,675	70,820	40		94,010	2,681,751	8,939	47,521		68,433		2,389,179
Iron	11,672	64,060	112,083	205		458,588	3,820,999	18,999	504,722		799,450	2,228,888	8,009,616
Juab	5,833	63,128	108,235	65		163,745	3,188,553	13,964	142,831	18,475	47,068	58,379	4,239,291
Kane		32,712				45,548			57,681		3,165		139,106
Millard	13,906	59,521	126,348	120		157,400	4,551,724	21,438	216,135		20,695		5,167,317
Morgan	28,034	17,424	43,339	45		220,497	2,066,643	9,306	46,438		987,494		3,964,501
Piute		8,242	5,480			58,402	135,797	291	27,043		81,694		316,909
Rich	16,604	1,914				38,085			20,974		17,051		151,751
Salt Lake	168,890	1,476,945	455,335	27,505		8,330,349	12,124,987	171,438	6,606,260	246,783	20,506,048	97,989,246	151,918,077
San Juan		18,282							13,372		31,414	7,251	70,269
Sanpete		34,162	48,144	145		196,801	1,784,916	4,445	103,142		26,382		2,232,137
Sevier		30,052	85,716	75		216,791	1,071,979	3,033	192,973		404,380		1,965,599
Summit	21,418	41,962	105,843	50		301,697	5,470,852	18,154	610,848	4,693	1,113,385	356,669	8,267,265
Tooele		155,331	211,265	85		321,415	7,380,140	29,342	1,357,420	66,331	1,336,588	449,010	11,486,648
Utah		33,643				332,442			78,500		891,412		1,477,923
Wasatch	7,402	117,325	334,662	1,900		3,432,090	8,973,569	23,172	78,704		863,444	268,968	15,433,895
Washington		28,160	34,780	30		296,585	737,415	1,722	31,595		401,186	869,106	2,441,638
Wayne	5,609	72,252				320,607		1,180			17,236	51,014	781,473
Weber						6,915							9,790
TOTALS	\$490,505	\$2,862,452	\$2,950,874	\$37,710	\$8,106,918	\$24,594,037	\$89,430,789	\$470,014	\$14,440,277	\$344,949	\$39,864,169	\$102,308,465	\$285,901,109

Table 7—Number and Assessed Value of Livestock for 1948

COUNTY	HORSES AND MULES				CATTLE			
	On Range		Otherwise Assessed		On Range		Otherwise Assessed	
	Number	Value	Number	Value	Number	Value	Number	Value
Beaver	223	\$ 2,365	623	\$ 12,980	9,293	\$ 204,533	2,710	\$ 90,686
Box Elder	976	10,543	2,262	47,684	18,184	351,481	10,285	358,639
Cache	980	9,860	1,973	40,603	3,284	68,908	17,848	594,467
Carbon	263	3,080	220	4,700	2,641	62,480	696	21,600
Daggett	127	1,800	189	4,480	1,783	41,569	162	6,368
Davis	227	3,085	1,303	30,435	3,244	63,839	6,329	218,797
Duchesne			2,493	43,940	12,022	247,962	7,765	242,594
Emery	471	8,651	881	17,940	12,834	253,812	1,599	53,877
Garfield	144	1,951	765	17,037	11,718	254,202	49,421	23,099
Grand	147	1,585	559	13,696	8,440	145,539	435	23,099
Iron	106	1,000	743	14,305	8,540	132,864	1,265	43,740
Kane	130	1,980	535	12,860	7,596	169,695	1,179	43,030
Millard	322	6,825	115	2,430	6,153	159,290	424	209,548
Morgan	132	1,735	2,636	52,350	13,772	452,140	5,358	32,563
Piute	207	2,205	370	7,184	4,895	108,064	1,034	39,648
Rich			585	12,530	2,886	68,320	1,890	51,580
Salt Lake	291	6,070	473	9,150	16,518	363,020	6,681	225,160
San Juan			1,798	47,085	12,056	270,285	1,348	48,510
Sanpete	283	2,955	618	13,335	12,993	286,370	6,005	204,755
Sevier	432	4,830	2,140	43,450	10,728	226,443	5,639	202,998
Summit	691	10,181	1,447	27,450	8,750	82,324	5,696	189,606
Tooele	108	1,475	936	22,985	1,163	190,264	1,417	49,249
Utah	489	4,925	1,012	22,985	11,071	237,276	5,721	207,196
Wasatch	990	10,610	2,037	43,120	21,993	500,638	11,915	363,774
Washington	840	14,488	3,271	69,686	4,412	96,500	3,571	118,914
Wayne	228	4,280	551	11,800	6,598	167,795	1,325	46,525
Weber	48	620	610	13,908	5,769	125,895	520	20,400
TOTALS	9,069	\$119,727	33,597	\$711,281	245,718	\$5,445,282	121,653	\$4,088,191



Table 7—(Continued)—Number and Assessed Value of Livestock for 1948

COUNTY	SHEEP			GOATS			SWINE			POULTRY			TOTAL
	SHEEP		Assessed Acreage	GOATS		Assessed Acreage	SWINE		Assessed Acreage	POULTRY		Assessed Acreage	
	Number	Value		Number	Value		Number	Value		Value	All Livestock		
Beaver	47,022	\$ 178,755	.....	.....	.....	229	\$ 1,904	.....	938	\$ 1,904	.....	\$ 492,161	
Box Elder	43,491	163,686	.....	.....	.....	1,180	13,525	.....	16,635	13,525	.....	962,153	
Cache	1,421	5,684	.....	.....	.....	718	4,409	.....	31,015	4,409	.....	694,946	
Carbon	9,879	36,805	.....	.....	.....	198	2,310	.....	1,965	2,310	.....	134,290	
Daggett	5,473	20,706	.....	.....	.....	147	1,350	.....	772	1,350	.....	76,549	
Davis	2,562	11,707	.....	.....	.....	465	4,334	.....	5,561	4,334	.....	837,858	
Duchesne	36,609	132,159	.....	.....	.....	1,141	8,957	.....	8,886	8,957	.....	684,498	
Emery	24,439	83,254	.....	.....	.....	664	6,971	.....	5,263	6,971	.....	469,701	
Garfield	16,680	61,738	.....	.....	.....	710	4,526	.....	802	4,526	.....	389,677	
Grand	48,204	203,691	.....	.....	.....	231	2,241	.....	1,333	2,241	.....	891,184	
Iron	45,176	175,600	.....	.....	.....	710	7,995	.....	2,605	7,995	.....	438,209	
Juab	51,989	202,545	.....	.....	.....	343	3,085	.....	5,155	3,085	.....	437,850	
Kane	12,403	47,913	.....	.....	.....	237	2,370	.....	120	2,370	.....	233,523	
Millard	180,355	688,202	.....	.....	.....	2,787	23,545	.....	27,423	23,545	.....	1,454,943	
Morgan	1,151	4,003	.....	.....	.....	163	1,649	.....	2,620	1,649	.....	120,103	
Plute	3,025	12,960	.....	.....	.....	644	8,286	.....	.....	8,286	.....	181,488	
Rich	8,925	39,850	.....	.....	.....	120	1,210	.....	380	1,210	.....	521,480	
Salt Lake	22,516	89,850	.....	.....	.....	2,502	36,495	.....	157,870	36,495	.....	500,795	
San Juan	7,977	32,315	.....	.....	.....	281	3,145	.....	2,466	3,145	.....	496,554	
Sanpete	38,280	153,628	.....	.....	.....	1,035	11,715	.....	15,365	11,715	.....	647,325	
Sevier	24,073	77,340	.....	.....	.....	1,295	9,691	.....	22,758	9,691	.....	563,156	
Summit	15,891	61,635	.....	.....	.....	115	1,210	.....	7,085	1,210	.....	317,155	
Summit	4,825	17,470	.....	.....	.....	265	2,588	.....	4,408	2,588	.....	897,140	
Tooele	158,699	623,013	.....	.....	.....	1,900	15,074	.....	11,033	15,074	.....	833,745	
Uintah	82,634	309,406	.....	.....	.....	83	16,337	.....	96,206	16,337	.....	1,187,950	
Utah	24,953	76,045	.....	.....	.....	75	834	.....	4,072	834	.....	243,080	
Wasatch	1,816	7,144	.....	.....	.....	226	1,925	.....	18,672	1,925	.....	262,385	
Washington	3,180	11,460	.....	.....	.....	363	3,700	.....	7,385	3,700	.....	215,989	
Wayne	12,798	43,723	.....	.....	.....	699	5,800	.....	15,590	5,800	.....	451,090	
Weber	499	2,090	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
TOTALS	928,920	\$ 3,534,527	1,144	\$ 3,440	.....	21,326	\$ 207,123	.....	477,888	\$ 207,123	.....	\$14,585,462	

Table 8—Acreage and Assessed Value of Real Estate for 1948

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	555	\$ 6.21	\$ 3,445	24,909	\$ 33.38	\$ 831,535	28,973	\$ 2.84
Box Elder	189,441	14.87	2,817,635	64,544	61.45	3,965,920	27,643	11.50
Cache	77,409	21.87	1,693,190	72,067	63.52	4,577,438	1,675	10.56
Carbon	.....	.....	.....	12,249	29.81	365,170	.....	.....
Daggett	.....	.....	.....	5,548	12.19	67,644	.....	.....
Davis	.....	.....	.....	20,928	109.24	2,286,145	.....	.....
Duchesne	.....	.....	149,640	40,694	19.92	810,825	.....	.....
Emery	.....	.....	.....	42,832	14.84	614,423	.....	.....
Garfield	.....	.....	.....	25,919	23.70	614,270	.....	.....
Grand	.....	.....	.....	4,579	48.81	223,517	.....	.....
Iron	.....	.....	.....	22,491	35.86	806,420	.....	.....
Juab	2,759	7.48	20,625	22,491	46.32	1,043,845	.....	.....
Kane	55,333	13.10	725,115	9,506	32.09	195,863	.....	.....
Millard	2,093	8.02	16,781	6,103	21.17	1,745,129	.....	.....
Morgan	66,285	8.00	530,310	82,438	54.58	4,789,980	.....	.....
Plute	3,384	15.12	51,164	8,775	40.06	354,580	.....	.....
Rich	.....	.....	.....	12,755	19.29	507,530	.....	.....
Salt Lake*	2,134	7.78	16,600	26,304	17.32	454,594	.....	.....
San Juan	30,347	6.54	207,704	6,862	29.38	131,899	.....	.....
Sanpete	15,305	10.71	163,985	76,246	50.42	3,240,240	.....	.....
Sevier	1,406	4.21	1,710	44,652	29.38	1,321,134	.....	.....
Summit	.....	.....	.....	29,247	36.35	1,063,218	.....	.....
Tooele	16,186	15.82	258,835	6,098	50.54	308,188	.....	.....
Uintah	7,638	123.069	939,900	40,160	33.21	1,333,840	.....	.....
Utah	22,272	10.15	226,123	100,977	72.08	7,273,172	.....	.....
Wasatch	142	13.68	1,943	19,504	42.98	841,816	.....	.....
Washington	10,578	8.04	84,995	14,006	77.80	1,089,690	.....	.....
Wayne	.....	.....	.....	11,948	28.89	345,183	.....	.....
Weber	871	6.03	5,254	38,039	90.61	3,451,210	.....	.....
TOTALS	4,586	29.05	127,415	88,039	45.22	\$39,363,668	40,116	15.24
TOTALS	*507,539	\$ 13.79	\$ 6,999,528	*870,520	\$ 45.22	\$39,363,668	*649,621	\$ 6.09
TOTALS	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS	.....	.....	.....	.....	.....	.....	.....	.....

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



## STATE TAX COMMISSION

Table 8—(Continued)—Acreage and Assessed Value of Real Estate for 1948

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	.....	\$	.....	110,431	\$ 1.41	\$ 156,196	28,390	\$ 1,087,461	235,122	\$ 1,322,583
Box Elder	.....	.....	.....	1,004,792	.98	982,215	737,930	8,503,700	874,515	9,378,215
Cache	.....	.....	.....	227,324	2.07	470,230	15,190	7,074,043	2,237,800	9,311,843
Carbon	26	168.46	4,380	230,328	2.71	624,675	143,220	1,160,125	1,355,580	2,515,705
Daggett	.....	.....	.....	49,105	1.99	97,845	27,095	192,584	.....	192,584
Davis	644	90.91	58,545	63,408	6.68	423,521	.....	2,827,101	3,005,563	5,932,664
Duchesne	.....	.....	.....	334,478	1.52	507,085	437,160	1,786,470	203,930	1,990,400
Emery	.....	.....	.....	95,428	1.22	116,171	16,067	842,042	140,017	982,059
Garfield	.....	.....	.....	100,968	1.47	148,465	20,995	783,730	110,413	894,143
Grand	96	138.11	13,259	27,285	2.96	80,774	141,125	477,475	62,918	540,393
Iron	.....	.....	.....	111,098	2.49	276,720	435,635	1,910,770	717,390	2,628,160
Juab	.....	.....	.....	196,619	1.77	348,370	18,160	1,597,885	366,750	1,964,635
Kane	.....	.....	.....	228,258	2.30	524,700	20,912	2,700,014	480,540	3,180,554
Millard	.....	.....	.....	307,364	2.34	705,530	50	1,319,852	42,271	1,362,123
Morgan	.....	.....	.....	326,940	1.23	765,530	10,750	1,749,430	39,015	1,788,445
Piute	.....	.....	.....	21,751	2.53	55,009	14,621	78,819	84,481	922,300
Rich	.....	.....	.....	297,985	2.51	748,450	7,510	1,516,760	29,430	1,546,190
Salt Lake*	*	.....	.....	.....	.....	.....	*	1,516,760	29,430	1,546,190
San Juan	.....	.....	.....	115,740	2.06	238,055	.....	1,516,760	29,430	1,546,190
Sanpete	.....	.....	.....	261,789	1.95	511,450	23,511	1,516,760	29,430	1,546,190
Sevier	.....	.....	.....	111,728	2.24	249,828	58,845	837,819	542,381	922,300
Summit	3	15.00	45	577,147	2.23	1,285,012	40,989	3,260,450	842,380	3,842,830
Tooele	10	99.99	990	257,748	1.32	340,068	28,850	2,829,260	710,806	3,540,066
Utah	8	60.00	480	256,700	1.22	314,405	87,613	2,492,045	224,000	2,716,045
Utah	3,819	104.46	398,918	398,530	1.75	698,074	16,070	917,271	362,970	1,280,241
Wasatch	.....	.....	.....	257,748	2.30	598,074	.....	1,962,510	323,950	2,286,460
Washington	.....	.....	.....	202,209	1.95	392,735	11,289	9,147,702	4,324,628	13,472,330
Wayne	44	83.86	3,690	202,209	1.95	392,735	.....	1,496,712	231,812	1,728,524
Weber	1,181	80.68	95,280	6,813	7.28	49,575	2,135	1,584,060	987,700	2,571,760
Totals and State Averages*	5,631	\$ 98.71	\$575,587	6,349,239	\$ 1.85	\$ 11,775,316	789,762	\$ 74,131,646	\$ 67,744,032	\$141,875,675

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

†Aggregate totals include Salt Lake County acreage.

## STATE TAX COMMISSION

Table 9—Value of Personal Property Assessed by the County Assessor for 1948

COUNTY	Merchandise and Supplies	Machinery and Implements	MOTOR VEHICLES				Personal Property Not Enumerated	Livestock	Total
			Number Assessed	Amount Per Vehicle	Value	Value			
Beaver	140,175	46,730	1,092	\$189.94	\$ 207,415	4,100	492,161	890,581	
Box Elder	1,069,826	752,961	5,561	225.11	1,251,810	49,125	962,153	4,085,875	
Cache	1,745,825	952,618	7,771	188.11	1,461,760	33,814	694,946	4,888,953	
Carbon	756,528	145,930	5,975	210.29	1,256,465	63,440	134,290	2,856,653	
Daggett	14,013	22,858	58	252.67	14,655	16,528	76,549	144,603	
Davis	1,201,459	618,858	7,813	206.17	1,507,655	7,828	837,858	3,673,193	
Duchesne	206,832	133,358	1,874	196.57	368,363	4,370	684,498	1,457,421	
Emery	118,563	133,479	1,306	186.05	242,975	2,935	469,701	967,653	
Garfield	73,034	125,432	691	219.71	151,820	19,128	889,677	759,091	
Grand	51,462	64,785	410	220.52	90,412	47,023	391,184	644,866	
Iron	517,307	201,390	2,421	230.66	558,432	12,530	438,209	1,727,856	
Juab	258,330	245,790	1,454	193.61	281,515	30,450	437,850	1,254,435	
Kane	90,571	81,158	515	219.24	122,515	1,754	233,528	519,919	
Millard	474,330	330,065	2,196	208.10	452,995	29,450	1,454,943	2,745,733	
Morgan	91,311	40,736	813	188.12	152,995	9,795	1,454,943	2,745,733	
Piute	53,242	106,830	420	222.02	92,400	6,580	1,454,943	2,745,733	
Rich	34,850	61,490	421	229.67	96,250	1,660	521,560	716,250	
Salt Lake	28,371,945	11,041,480	64,857	210.82	13,673,365	3,385,555	500,795	56,973,170	
San Juan	87,798	228,272	515	256.50	132,100	2,731	496,554	947,455	
Sanpete	620,745	372,940	3,456	182.73	631,505	46,080	647,325	2,818,595	
Sevier	557,787	221,850	3,326	206.45	686,643	26,280	568,156	2,055,696	
Summit	98,612	87,515	1,988	196.98	391,587	19,680	317,155	914,529	
Tooele	425,160	994,739	2,984	577.857	1,724,870	29,239	897,140	2,921,148	
Utah	449,312	230,564	2,246	221.34	497,131	51,432	833,745	2,062,734	
Wasatch	6,116,966	10,595,562	18,366	196.80	3,614,351	206,057	1,137,250	21,670,189	
Washington	214,684	47,178	1,492	220.46	328,925	3,510	243,080	837,377	
Wayne	361,335	109,100	1,953	208.08	428,925	23,380	262,385	1,162,590	
Weber	49,327	40,975	894	264.97	104,398	1,350	215,388	411,139	
TOTALS—State Averages	7,143,835	1,691,240	20,000	188.26	3,765,130	294,980	451,090	13,346,295	
	\$ 51,396,164	\$ 29,755,833	161,863	\$204.57	\$ 33,112,541	\$ 4,430,274	\$ 14,585,462	\$133,810,324	



Table 10—Total Assessed Value of All Property in the State for 1948

COUNTY	Real Estate	Improvements on Town and City Lots	Improvements on Acreage	Livestock	Personal Property	Other Than Livestock Assessed by County Assessor	Aggregate Assessed by County Assessor	Property Assessed by State Tax Commission	Total
Beaver	1,822,583	729,644	127,995	492,161	398,420	3,070,803	2,831,421	\$ 5,902,224	
Box Elder	9,378,215	2,947,010	2,277,870	962,153	3,123,722	18,688,970	15,648,247	84,837,217	
Cache	9,311,843	6,526,668	2,093,526	694,946	4,194,007	22,820,990	4,143,467	26,964,457	
Carbon	2,515,705	3,973,415	290,270	134,290	2,222,363	9,136,043	16,058,325	25,194,368	
Daggett	192,584	10,025	42,833	76,549	85,054	390,045	185,662	575,707	
Davis	5,932,664	5,500,965	1,371,465	387,568	3,385,335	16,478,287	6,364,445	22,842,732	
Duchesne	1,990,400	579,805	307,465	684,498	772,923	4,335,091	365,149	4,700,240	
Emery	982,059	465,589	277,647	469,701	497,952	2,692,948	4,798,947	7,491,895	
Garfield	894,143	486,267	188,041	391,184	369,414	2,227,542	258,346	4,485,888	
Grand	540,393	1,750,222	190,354	438,209	253,632	1,430,645	2,999,179	4,479,924	
Iron	2,628,160	1,843,454	107,255	437,850	1,239,647	6,306,725	8,009,676	14,316,401	
Juab	1,864,635	1,068,935	338,114	437,850	816,585	4,626,019	4,239,291	8,865,310	
Kane	860,779	390,386	47,193	233,528	286,391	1,813,277	139,106	2,957,383	
Millard	1,380,554	1,388,370	339,325	1,454,943	1,290,840	7,654,032	5,167,317	12,821,349	
Morgan	1,362,123	260,198	79,366	120,103	299,902	2,221,772	3,964,501	6,186,373	
Piute	788,445	157,356	134,366	151,488	194,690	1,466,605	151,751	2,728,514	
Rich	1,546,190	163,880	100,320	521,560	259,820	2,526,640	361,909	3,888,549	
Salt Lake	48,460,052	90,697,725	13,352,385	500,795	56,472,375	209,513,882	151,918,077	861,431,369	
San Juan	922,300	345,118	178,664	496,554	450,901	2,393,557	70,269	2,463,826	
Sanpete	3,842,330	1,717,175	769,560	647,325	1,671,270	8,648,160	2,232,137	10,880,237	
Sevier	3,540,066	2,435,265	312,343	563,156	1,492,540	8,343,770	1,965,599	10,305,969	
Summit	2,716,045	634,895	324,320	317,155	597,374	4,789,789	8,267,265	13,037,054	
Tooele	1,280,241	2,012,945	1,235,255	897,140	2,024,008	7,449,619	11,486,648	18,936,267	
Utah	2,286,460	953,905	16,697,097	833,745	1,228,989	5,972,314	1,477,923	78,450,237	
Wasatch	13,472,330	10,929,095	1,137,250	1,137,250	20,532,939	62,748,711	15,433,805	78,182,516	
Washington	1,728,524	745,770	422,312	243,080	594,297	3,733,983	2,741,438	6,176,621	
Wayne	2,571,760	1,669,870	309,700	262,385	900,205	5,713,920	781,478	6,496,393	
Weber	450,275	1,224,838	129,928	215,089	196,050	1,216,175	14,174,746	15,391,960	
TOTALS	15,213,320	19,331,600	3,114,560	451,090	12,895,205	51,005,775	\$285,901,109	\$785,371,793	
	\$141,876,678	\$158,365,180	\$ 45,919,502	\$ 14,555,462	\$118,724,362	\$479,470,684	\$30,826,363	\$33,702,376	

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

	1929	1933	1937	1941	1943	1944	1945	1946	1947	1948
State General Fund	\$ 1,735,357	\$ 1,202,017	\$ 9,365,545	\$ 397,920	\$ 9,377,581	\$ 9,868,924	\$ 738,761	\$ 12,269,673	\$ 18,545,863	\$ 20,319,539
District and High Schools	10,831,350	9,276,502	3,616,276	10,133,548	4,015,818	4,604,181	11,258,095	5,211,406	6,143,024	6,810,654
Cities and Towns	3,962,375	3,363,119	2,889,170	3,834,964	4,068,411	4,247,719	4,871,150	4,697,491	4,224,060	4,947,394
County	2,170,275	1,877,443	750,751	679,180	942,541	1,176,007	900,000	1,068,319	1,259,212	1,462,491
Roads	2,429,038	1,744,828	30,271	60,585	209,443	136,337	190,379	175,580	154,204	162,298
Bounty	103,967	25,241								
TOTALS	\$21,283,358	\$17,489,150	\$16,652,313	\$18,752,439	\$18,613,794	\$20,083,218	\$22,931,542	\$23,422,469	\$30,826,363	\$33,702,376

Table 12—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1941	1943	1944	1945	1946	1947	1948
BEAVER COUNTY										
State General Fund	\$ 16,250	\$ 11,141	\$ 95,914	\$ 3,471	\$ 100,199	\$ 105,052	\$ 6,339	\$ 124,760	\$ 168,579	\$ 175,886
District and High Schools	110,367	103,177	17,095	106,622	21,829	23,161	108,911	24,577	29,297	32,138
Cities and Towns	23,044	38,553	35,736	19,610	41,480	39,965	33,429	34,577	36,749	35,413
County	33,173	23,736	85,736	37,193	5,387	5,709	5,839	42,371	36,749	35,413
Roads	39,949	19,376	9,530	4,959	5,387	5,709	5,839	42,371	36,749	35,413
Bounty	4,670	980	1,733	2,341	9,525	10,223	8,493	8,181	6,999	7,070
TOTALS	\$ 227,458	\$ 176,913	\$ 160,008	\$ 174,196	\$ 178,420	\$ 184,115	\$ 193,272	\$ 205,724	\$ 247,457	\$ 262,312



Table 13—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1941	1943	1944	1945	1946	1947	1948
<b>BOX ELDER COUNTY</b>										
State General Fund	\$ 95,095	\$ 76,994	\$ 489,769	\$ 22,468	\$ 527,810	\$ 466,010	\$ 37,787	\$ 640,409	\$ 937,114	\$ 927,105
District and High Schools	498,061	495,439	540,519	540,519	62,628	64,123	69,249	95,400	108,038	120,524
Cities and Towns	55,480	48,178	56,014	62,628	139,623	143,201	202,675	131,506	182,758	169,969
County	55,472	63,604	50,736	36,912	38,896	49,400	51,528	68,488	68,653	68,675
Roads	138,680	60,256	1,946	4,853	16,428	14,389	15,657	13,439	9,097	9,097
Bounty	6,602	1,570	1,170	2,831	4,399	4,421	4,454	3,991	3,733	3,896
<b>TOTALS</b>	\$ 879,390	\$ 746,041	\$ 691,481	\$ 807,003	\$ 779,668	\$ 742,123	\$ 1,026,983	\$ 999,247	\$ 1,272,619	\$ 1,295,370
<b>CACHE COUNTY</b>										
State General Fund	\$ 73,911	\$ 53,105	\$ 422,286	\$ 16,408	\$ 372,882	\$ 378,387	\$ 27,520	\$ 514,147	\$ 744,266	\$ 827,146
District and High Schools	466,770	410,812	437,218	437,218	146,917	156,646	160,456	173,083	187,479	236,475
Cities and Towns	182,509	125,980	136,709	144,654	182,834	188,288	213,906	199,977	204,983	210,923
County	84,690	84,277	144,079	182,834	41,021	48,590	36,276	49,994	51,246	53,929
Roads	104,708	107,865	35,141	41,021	41,386	48,590	36,276	49,994	51,246	53,929
Bounty	2,781	1,060	1,170	2,831	4,399	4,421	4,454	3,991	3,733	3,896
<b>TOTALS</b>	\$ 915,369	\$ 782,099	\$ 739,385	\$ 824,966	\$ 748,867	\$ 776,330	\$ 868,761	\$ 941,192	\$ 1,191,707	\$ 1,331,769
<b>CARBON COUNTY</b>										
State General Fund	\$ 63,773	\$ 51,862	\$ 385,015	\$ 12,637	\$ 326,645	\$ 407,081	\$ 25,780	\$ 503,083	\$ 675,356	\$ 690,326
District and High Schools	395,924	401,365	77,045	77,439	38,526	38,526	36,677	64,975	91,700	99,945
Cities and Towns	106,591	80,540	129,263	131,788	140,049	168,290	194,521	174,246	194,723	168,802
County	66,430	67,646	41,383	36,107	40,577	45,484	46,873	27,817	48,068	50,389
Roads	146,146	146,565	327	640	2,655	2,547	2,137	1,791	1,928	1,601
Bounty	1,327	258	327	640	2,655	2,547	2,137	1,791	1,928	1,601
<b>TOTALS</b>	\$ 780,191	\$ 749,236	\$ 632,985	\$ 601,672	\$ 552,516	\$ 661,928	\$ 772,371	\$ 792,339	\$ 990,698	\$ 1,011,063
<b>DAGGETT COUNTY</b>										
State General Fund	\$ 1,235	\$ 848	\$ 4,985	\$ 395	\$ 6,841	\$ 8,505	\$ 9,025	\$ 8,603	\$ 13,315	\$ 12,551
District and High Schools	6,327	5,275	3,157	5,647	5,089	5,137	5,452	5,267	4,275	3,742
Cities and Towns	247	2,290	197	332	1,478	1,321	1,507	1,077	1,294	898
County	2,376	151	138	332	1,478	1,321	1,507	1,077	1,294	898
Roads	402	151	138	332	1,478	1,321	1,507	1,077	1,294	898
Bounty	402	151	138	332	1,478	1,321	1,507	1,077	1,294	898
<b>TOTALS</b>	\$ 10,587	\$ 9,188	\$ 8,477	\$ 16,540	\$ 13,408	\$ 14,963	\$ 16,650	\$ 14,947	\$ 18,884	\$ 17,191

Table 14—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1941	1943	1944	1945	1946	1947	1948
<b>DAVIS COUNTY</b>										
State General Fund	\$ 44,443	\$ 35,248	\$ 219,891	\$ 10,816	\$ 262,975	\$ 270,844	\$ 21,780	\$ 350,081	\$ 585,775	\$ 682,998
District and High Schools	270,362	225,279	247,218	247,218	100,998	100,998	117,089	122,361	141,419	157,928
Cities and Towns	43,771	35,153	50,456	60,192	104,386	108,387	139,268	156,251	158,202	157,615
County	68,516	85,764	88,905	30,902	34,851	36,725	39,509	39,557	42,757	45,685
Roads	61,109	30,650	585	1,408	2,510	2,361	2,532	2,129	1,950	2,097
Bounty	1,461	573	585	1,408	2,510	2,361	2,532	2,129	1,950	2,097
<b>TOTALS</b>	\$ 489,662	\$ 386,977	\$ 392,980	\$ 436,290	\$ 489,148	\$ 519,265	\$ 653,977	\$ 670,379	\$ 930,103	\$ 1,046,323
<b>DUCHESNE COUNTY</b>										
State General Fund	\$ 13,012	\$ 7,881	\$ 57,417	\$ 2,201	\$ 59,723	\$ 62,152	\$ 4,556	\$ 81,795	\$ 118,025	\$ 145,237
District and High Schools	105,184	72,983	15,051	14,965	16,870	18,161	20,751	20,561	21,326	27,552
Cities and Towns	17,031	13,342	42,032	46,532	69,502	65,430	66,112	64,014	51,334	49,353
County	19,519	14,392	5,850	7,821	11,527	12,753	8,466	7,903	8,775	9,400
Roads	45,544	30,887	1,265	2,497	8,116	8,355	7,502	6,630	6,972	6,859
Bounty	3,326	992	1,265	2,497	8,116	8,355	7,502	6,630	6,972	6,859
<b>TOTALS</b>	\$ 203,616	\$ 140,427	\$ 121,784	\$ 130,468	\$ 154,254	\$ 161,853	\$ 173,058	\$ 180,903	\$ 205,832	\$ 238,401
<b>EMERY COUNTY</b>										
State General Fund	\$ 16,772	\$ 13,041	\$ 111,265	\$ 3,418	\$ 75,504	\$ 82,260	\$ 99,489	\$ 121,207	\$ 200,580	\$ 212,994
District and High Schools	131,382	120,771	15,051	14,965	16,870	18,161	20,751	20,561	21,326	27,552
Cities and Towns	16,469	13,570	42,446	49,541	59,366	58,666	72,447	70,326	71,519	74,688
County	26,556	23,314	10,787	7,821	11,527	12,753	8,466	7,903	8,775	9,400
Roads	37,038	25,315	988	2,151	7,579	6,165	5,856	5,004	4,491	4,428
Bounty	2,419	315	988	2,151	7,579	6,165	5,856	5,004	4,491	4,428
<b>TOTALS</b>	\$ 280,636	\$ 197,226	\$ 180,567	\$ 177,454	\$ 170,646	\$ 176,467	\$ 215,191	\$ 226,879	\$ 283,644	\$ 309,313
<b>GARFIELD COUNTY</b>										
State General Fund	\$ 6,088	\$ 3,685	\$ 33,309	\$ 1,339	\$ 36,465	\$ 43,125	\$ 2,344	\$ 48,362	\$ 70,856	\$ 79,300
District and High Schools	50,229	35,724	9,146	9,501	9,571	10,917	10,917	11,090	9,820	13,924
Cities and Towns	8,841	6,799	17,761	26,238	32,235	34,046	35,158	36,751	33,979	26,569
County	11,669	9,613	3,826	1,912	2,015	2,063	2,131	2,180	2,228	2,486
Roads	12,684	9,611	3,826	1,912	2,015	2,063	2,131	2,180	2,228	2,486
Bounty	2,740	625	749	1,619	5,031	5,055	4,862	3,922	3,773	3,512
<b>TOTALS</b>	\$ 92,251	\$ 66,057	\$ 64,791	\$ 81,221	\$ 85,317	\$ 93,934	\$ 99,936	\$ 102,255	\$ 120,656	\$ 125,821



Table 15—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1941	1943	1944	1945	1946	1947	1948
<b>GRAND COUNTY</b>										
State General Fund	\$ 12,570	\$ 8,125	\$ 57,006	\$ 2,428	\$ 60,666	\$ 61,318	\$ 4,930	\$ 71,122	\$ 121,107	\$ 104,828
District and High Schools	69,394	54,768	45,297	63,121	43,434	4,695	66,780	5,250	5,994	7,361
Cities and Towns	1,129	4,529	30,520	30,520	29,917	1,277	48,853	35,788	32,563	31,807
County	48,969	23,670	15,712	19,430	8,605	7,943	7,730	7,583	3,846	2,240
Roads	15,712	19,430	8,605	7,943	8,605	7,943	7,730	7,583	3,846	2,240
Bounty	6,196	1,134	839	1,367	8,605	7,943	7,730	7,583	3,846	2,240
TOTALS	\$ 154,346	\$ 108,246	\$ 111,145	\$ 109,216	\$ 103,883	\$ 116,219	\$ 138,396	\$ 119,743	\$ 169,977	\$ 153,365
<b>IRON COUNTY</b>										
State General Fund	\$ 24,010	\$ 18,544	\$ 143,623	\$ 6,830	\$ 172,338	\$ 177,974	\$ 12,356	\$ 258,155	\$ 329,534	\$ 405,727
District and High Schools	178,074	155,607	42,477	180,872	69,051	82,610	74,340	77,916	85,384	98,259
Cities and Towns	82,751	31,078	48,879	62,071	61,890	53,992	76,384	67,143	53,801	73,871
County	32,151	28,235	37,878	77,774	9,774	17,997	16,849	21,905	20,176	28,683
Roads	53,822	37,878	1,374	2,141	9,774	8,901	8,168	7,008	5,373	6,651
Bounty	6,253	999	1,374	2,141	9,774	8,901	8,168	7,008	5,373	6,651
TOTALS	\$ 329,154	\$ 272,341	\$ 236,353	\$ 329,188	\$ 307,053	\$ 341,474	\$ 397,028	\$ 432,217	\$ 494,268	\$ 615,127
<b>JUAB COUNTY</b>										
State General Fund	\$ 28,372	\$ 18,036	\$ 128,431	\$ 5,217	\$ 127,491	\$ 143,208	\$ 9,350	\$ 154,021	\$ 216,404	\$ 219,474
District and High Schools	177,866	134,860	21,743	135,436	23,107	27,020	29,890	29,617	38,468	43,351
Cities and Towns	44,789	21,743	64,021	81,981	66,584	65,788	70,550	68,401	58,543	70,922
County	35,466	31,366	4,001	3,627	3,916	4,112	4,250	3,257	2,423	2,660
Roads	59,109	35,287	1,002	1,887	9,153	2,538	7,301	7,132	7,027	7,331
Bounty	5,572	1,271	1,002	1,887	9,153	2,538	7,301	7,132	7,027	7,331
TOTALS	\$ 351,174	\$ 242,563	\$ 218,784	\$ 250,968	\$ 230,251	\$ 242,666	\$ 280,568	\$ 262,428	\$ 322,865	\$ 343,798
<b>KANE COUNTY</b>										
State General Fund	\$ 4,707	\$ 3,238	\$ 23,735	\$ 1,051	\$ 26,011	\$ 22,030	\$ 1,846	\$ 29,812	\$ 47,636	\$ 51,283
District and High Schools	30,988	26,164	8,943	30,015	9,829	9,829	20,654	10,156	11,998	13,063
Cities and Towns	5,846	5,811	8,962	9,853	16,964	19,857	20,978	21,054	19,848	21,570
County	7,845	8,578	12,845	10,505	750	704	839	808	1,083	3,876
Roads	8,826	1,430	463	1,132	5,878	4,816	4,246	3,058	2,507	2,886
Bounty	2,121	559	463	1,132	5,878	4,816	4,246	3,058	2,507	2,886
TOTALS	\$ 60,333	\$ 45,530	\$ 46,005	\$ 53,306	\$ 59,490	\$ 57,370	\$ 64,749	\$ 65,232	\$ 83,072	\$ 92,178

Table 16—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1941	1943	1944	1945	1946	1947	1948
<b>MILLARD COUNTY</b>										
State General Fund	\$ 38,459	\$ 23,034	\$ 127,996	\$ 6,339	\$ 136,778	\$ 138,202	\$ 12,538	\$ 181,123	\$ 321,826	\$ 331,432
District and High Schools	243,574	188,280	8,943	149,413	20,353	21,780	28,601	32,556	39,511	40,881
Cities and Towns	26,782	15,861	75,383	60,671	77,264	71,780	121,308	102,675	81,044	89,749
County	43,266	40,260	10,871	9,361	27,758	21,913	11,444	11,536	25,643	25,643
Roads	123,390	88,932	10,871	9,361	27,758	21,913	11,444	11,536	25,643	25,643
Bounty	13,805	2,766	3,290	5,661	2,758	2,913	25,431	23,863	23,134	24,674
TOTALS	\$ 489,276	\$ 359,133	\$ 226,485	\$ 251,081	\$ 262,153	\$ 268,667	\$ 347,051	\$ 351,753	\$ 489,006	\$ 512,379
<b>MORGAN COUNTY</b>										
State General Fund	\$ 15,778	\$ 13,808	\$ 96,225	\$ 3,792	\$ 83,065	\$ 84,069	\$ 6,416	\$ 106,223	\$ 147,224	\$ 139,191
District and High Schools	92,041	98,656	4,864	97,770	7,777	11,219	102,072	11,682	10,304	12,212
Cities and Towns	7,662	4,635	28,987	40,083	38,507	45,137	48,995	61,848	60,638	68,358
County	21,695	25,215	17,051	10,833	11,002	11,284	11,665	11,361	12,373	12,373
Roads	32,214	22,213	10,871	9,361	27,758	21,913	11,444	11,536	25,643	25,643
Bounty	431	202	307	624	1,614	1,708	1,467	1,261	1,164	718
TOTALS	\$ 169,821	\$ 159,729	\$ 147,434	\$ 158,669	\$ 141,965	\$ 153,417	\$ 182,739	\$ 191,875	\$ 230,612	\$ 232,852
<b>PIUTE COUNTY</b>										
State General Fund	\$ 4,315	\$ 2,972	\$ 27,029	\$ 960	\$ 31,375	\$ 32,027	\$ 1,764	\$ 37,746	\$ 52,731	\$ 54,219
District and High Schools	33,504	27,521	2,588	28,805	4,708	5,038	5,115	8,962	4,434	5,836
Cities and Towns	6,531	6,167	13,907	15,500	17,100	21,301	19,560	18,136	16,041	16,051
County	8,268	5,566	1,377	1,596	1,803	1,921	1,803	3,185	1,707	3,567
Roads	3,779	4,522	821	794	1,803	1,921	1,414	1,261	1,138	1,211
Bounty	862	257	821	794	1,803	1,921	1,414	1,261	1,138	1,211
TOTALS	\$ 58,559	\$ 46,995	\$ 45,222	\$ 55,257	\$ 55,730	\$ 60,653	\$ 66,172	\$ 65,354	\$ 76,051	\$ 80,884
<b>RICH COUNTY</b>										
State General Fund	\$ 7,885	\$ 5,411	\$ 36,330	\$ 1,590	\$ 33,550	\$ 38,597	\$ 2,963	\$ 43,506	\$ 65,797	\$ 68,885
District and High Schools	48,627	34,317	2,155	37,251	2,875	2,341	45,536	2,408	1,604	2,930
Cities and Towns	2,171	1,504	8,153	16,127	19,885	19,703	21,017	19,706	22,786	19,254
County	19,714	10,821	2,558	1,596	1,803	2,274	4,042	2,559	5,120	5,367
Roads	13,142	2,558	878	1,596	1,803	2,274	4,042	2,559	5,120	5,367
Bounty	2,644	897	878	1,596	1,803	2,274	4,042	2,559	5,120	5,367
TOTALS	\$ 94,183	\$ 56,038	\$ 49,810	\$ 59,439	\$ 62,995	\$ 62,549	\$ 80,225	\$ 72,602	\$ 99,367	\$ 101,329



## STATE TAX COMMISSION

Table 17—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1941	1943	1944	1945	1946	1947	1948
<b>SALT LAKE COUNTY</b>										
State General Fund	\$ 782,666	\$ 500,647	\$ 4,102,668	\$ 189,341	\$ 4,146,296	\$ 4,152,517	\$ 344,953	\$ 5,286,716	\$ 8,373,647	\$ 9,196,246
District and High Schools	\$ 4,711,551	\$ 3,877,090	\$ 4,895,021	\$ 4,895,021	\$ 4,146,296	\$ 4,152,517	\$ 4,895,021	\$ 5,286,716	\$ 8,373,647	\$ 9,196,246
Cities and Towns	\$ 2,290,316	\$ 1,998,124	\$ 2,216,369	\$ 2,243,764	\$ 2,389,329	\$ 2,579,758	\$ 2,790,921	\$ 2,896,220	\$ 3,581,850	\$ 3,983,544
County	\$ 1,002,139	\$ 713,313	\$ 1,021,895	\$ 1,474,207	\$ 1,698,647	\$ 1,827,799	\$ 2,177,140	\$ 2,032,553	\$ 1,798,007	\$ 2,493,579
Roads	\$ 628,416	\$ 566,602	\$ 294,662	\$ 270,487	\$ 538,007	\$ 649,642	\$ 391,992	\$ 483,104	\$ 599,511	\$ 722,364
Bounty	\$ 1,680	\$ 571	\$ 701	\$ 1,792	\$ 2,897	\$ 3,284	\$ 3,260	\$ 3,336	\$ 2,376	\$ 2,488
<b>TOTALS</b>	\$ 9,416,763	\$ 7,656,347	\$ 7,656,390	\$ 8,774,612	\$ 8,725,176	\$ 9,213,000	\$ 10,662,925	\$ 10,701,929	\$ 14,355,691	\$ 16,402,721
<b>SAN JUAN COUNTY</b>										
State General Fund	\$ 4,915	\$ 2,801	\$ 22,680	\$ 937	\$ 24,942	\$ 28,117	\$ 2,138	\$ 33,727	\$ 57,579	\$ 61,349
District and High Schools	\$ 35,482	\$ 1,303	\$ 1,687	\$ 26,226	\$ 2,853	\$ 3,052	\$ 2,389	\$ 2,997	\$ 6,884	\$ 8,008
Cities and Towns	\$ 3,110	\$ 9,683	\$ 15,651	\$ 16,993	\$ 19,248	\$ 19,248	\$ 18,849	\$ 19,590	\$ 18,589	\$ 20,203
County	\$ 11,834	\$ 5,659	\$ 590	\$ 1,338	\$ 1,652	\$ 3,209	\$ 3,303	\$ 3,231	\$ 2,267	\$ 2,464
Roads	\$ 13,368	\$ 1,111	\$ 1,163	\$ 2,216	\$ 8,117	\$ 7,423	\$ 7,598	\$ 7,265	\$ 6,171	\$ 6,390
Bounty	\$ 3,085	\$ 1,111	\$ 1,163	\$ 2,216	\$ 8,117	\$ 7,423	\$ 7,598	\$ 7,265	\$ 6,171	\$ 6,390
<b>TOTALS</b>	\$ 71,734	\$ 46,250	\$ 41,771	\$ 50,178	\$ 57,320	\$ 61,049	\$ 67,617	\$ 66,810	\$ 91,490	\$ 98,414
<b>SANPETE COUNTY</b>										
State General Fund	\$ 33,024	\$ 23,121	\$ 166,630	\$ 6,141	\$ 167,989	\$ 165,480	\$ 11,161	\$ 219,277	\$ 268,754	\$ 289,134
District and High Schools	\$ 236,344	\$ 200,288	\$ 173,858	\$ 173,858	\$ 167,989	\$ 165,480	\$ 150,363	\$ 183,156	\$ 268,754	\$ 289,134
Cities and Towns	\$ 33,772	\$ 42,927	\$ 45,049	\$ 49,014	\$ 54,077	\$ 58,126	\$ 60,261	\$ 67,753	\$ 71,164	\$ 70,137
County	\$ 38,628	\$ 26,644	\$ 86,767	\$ 100,86	\$ 120,386	\$ 125,544	\$ 102,477	\$ 104,718	\$ 68,573	\$ 51,681
Roads	\$ 57,792	\$ 35,180	\$ 4,533	\$ 17,545	\$ 19,109	\$ 19,923	\$ 20,293	\$ 20,736	\$ 20,939	\$ 21,761
Bounty	\$ 4,683	\$ 959	\$ 1,172	\$ 2,334	\$ 6,892	\$ 6,837	\$ 6,222	\$ 6,163	\$ 4,378	\$ 5,174
<b>TOTALS</b>	\$ 444,743	\$ 329,119	\$ 304,151	\$ 349,778	\$ 368,453	\$ 375,915	\$ 384,318	\$ 414,050	\$ 425,876	\$ 437,937
<b>SEVIER COUNTY</b>										
State General Fund	\$ 26,687	\$ 18,881	\$ 135,267	\$ 5,627	\$ 126,854	\$ 136,853	\$ 9,716	\$ 179,832	\$ 263,418	\$ 295,352
District and High Schools	\$ 203,492	\$ 170,751	\$ 148,708	\$ 148,708	\$ 126,854	\$ 136,853	\$ 153,687	\$ 179,832	\$ 263,418	\$ 295,352
Cities and Towns	\$ 62,727	\$ 47,786	\$ 46,671	\$ 60,287	\$ 53,389	\$ 60,261	\$ 63,442	\$ 67,753	\$ 71,164	\$ 70,137
County	\$ 28,951	\$ 20,448	\$ 64,514	\$ 60,287	\$ 78,877	\$ 86,735	\$ 89,209	\$ 77,452	\$ 54,760	\$ 69,070
Roads	\$ 44,477	\$ 50,897	\$ 9,476	\$ 2,411	\$ 2,489	\$ 2,504	\$ 5,300	\$ 17,805	\$ 18,883	\$ 20,618
Bounty	\$ 4,417	\$ 369	\$ 1,078	\$ 2,313	\$ 5,396	\$ 5,896	\$ 5,267	\$ 5,010	\$ 4,341	\$ 4,869
<b>TOTALS</b>	\$ 365,710	\$ 314,632	\$ 257,006	\$ 276,996	\$ 266,955	\$ 292,299	\$ 326,621	\$ 347,857	\$ 412,566	\$ 477,061

## STATE TAX COMMISSION

Table 18—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1941	1943	1944	1945	1946	1947	1948
<b>SUMMIT COUNTY</b>										
State General Fund	\$ 46,300	\$ 29,933	\$ 260,195	\$ 9,439	\$ 216,926	\$ 223,987	\$ 15,004	\$ 242,776	\$ 330,738	\$ 318,000
District and High Schools	\$ 289,476	\$ 218,094	\$ 235,672	\$ 245,672	\$ 216,926	\$ 223,987	\$ 239,893	\$ 242,776	\$ 330,738	\$ 318,000
Cities and Towns	\$ 37,962	\$ 28,551	\$ 38,945	\$ 38,945	\$ 38,945	\$ 31,333	\$ 32,821	\$ 36,137	\$ 34,151	\$ 37,610
County	\$ 36,269	\$ 40,072	\$ 68,320	\$ 79,385	\$ 73,084	\$ 87,250	\$ 83,206	\$ 86,820	\$ 61,716	\$ 69,202
Roads	\$ 76,396	\$ 26,030	\$ 23,559	\$ 24,426	\$ 25,870	\$ 20,405	\$ 21,149	\$ 13,461	\$ 23,387	\$ 26,114
Bounty	\$ 1,692	\$ 537	\$ 664	\$ 1,220	\$ 2,582	\$ 2,372	\$ 2,273	\$ 2,028	\$ 2,105	\$ 2,144
<b>TOTALS</b>	\$ 438,095	\$ 343,187	\$ 380,946	\$ 394,147	\$ 349,331	\$ 365,347	\$ 394,339	\$ 380,222	\$ 452,097	\$ 453,070
<b>TOOELE COUNTY</b>										
State General Fund	\$ 44,215	\$ 31,164	\$ 200,299	\$ 10,333	\$ 212,540	\$ 236,597	\$ 20,598	\$ 318,039	\$ 452,972	\$ 469,998
District and High Schools	\$ 346,349	\$ 214,086	\$ 228,514	\$ 228,514	\$ 212,540	\$ 236,597	\$ 260,216	\$ 318,039	\$ 452,972	\$ 469,998
Cities and Towns	\$ 37,023	\$ 25,111	\$ 31,514	\$ 35,873	\$ 46,334	\$ 56,596	\$ 62,565	\$ 65,987	\$ 64,602	\$ 71,544
County	\$ 42,872	\$ 37,939	\$ 62,221	\$ 73,811	\$ 85,990	\$ 86,202	\$ 74,882	\$ 62,846	\$ 57,550	\$ 62,490
Roads	\$ 64,480	\$ 54,199	\$ 18,238	\$ 4,429	\$ 7,309	\$ 8,927	\$ 11,361	\$ 11,989	\$ 12,747	\$ 14,902
Bounty	\$ 7,636	\$ 1,918	\$ 2,637	\$ 3,941	\$ 22,168	\$ 19,756	\$ 20,207	\$ 20,204	\$ 17,916	\$ 20,341
<b>TOTALS</b>	\$ 542,075	\$ 364,417	\$ 309,909	\$ 359,901	\$ 367,032	\$ 399,151	\$ 438,463	\$ 467,076	\$ 593,040	\$ 624,373
<b>UNTAAH COUNTY</b>										
State General Fund	\$ 16,895	\$ 11,248	\$ 94,627	\$ 3,242	\$ 100,996	\$ 100,996	\$ 6,249	\$ 131,884	\$ 185,463	\$ 223,507
District and High Schools	\$ 128,117	\$ 106,615	\$ 94,627	\$ 100,504	\$ 100,996	\$ 100,996	\$ 110,209	\$ 131,884	\$ 185,463	\$ 223,507
Cities and Towns	\$ 18,039	\$ 12,549	\$ 13,129	\$ 16,927	\$ 16,111	\$ 16,255	\$ 17,037	\$ 22,436	\$ 24,208	\$ 24,660
County	\$ 21,118	\$ 18,096	\$ 48,747	\$ 58,358	\$ 62,902	\$ 68,793	\$ 71,011	\$ 80,929	\$ 63,096	\$ 59,602
Roads	\$ 56,315	\$ 26,898	\$ 11,752	\$ 4,632	\$ 7,309	\$ 8,927	\$ 11,361	\$ 11,989	\$ 12,747	\$ 14,902
Bounty	\$ 7,189	\$ 1,778	\$ 1,972	\$ 3,900	\$ 18,198	\$ 15,356	\$ 15,000	\$ 13,991	\$ 10,748	\$ 12,048
<b>TOTALS</b>	\$ 247,673	\$ 177,184	\$ 170,227	\$ 187,653	\$ 206,106	\$ 210,157	\$ 230,867	\$ 261,229	\$ 296,262	\$ 344,717
<b>UTAH COUNTY</b>										
State General Fund	\$ 135,292	\$ 97,783	\$ 789,577	\$ 30,274	\$ 847,457	\$ 1,170,988	\$ 67,054	\$ 1,169,652	\$ 1,888,481	\$ 2,255,718
District and High Schools	\$ 808,967	\$ 781,197	\$ 789,577	\$ 837,565	\$ 847,457	\$ 1,170,988	\$ 1,059,201	\$ 1,169,652	\$ 1,888,481	\$ 2,255,718
Cities and Towns	\$ 324,857	\$ 253,773	\$ 303,656	\$ 339,982	\$ 375,390	\$ 425,284	\$ 501,439	\$ 514,199	\$ 588,753	\$ 694,205
County	\$ 208,716	\$ 209,166	\$ 303,133	\$ 268,143	\$ 316,798	\$ 346,142	\$ 365,746	\$ 370,667	\$ 416,322	\$ 359,640
Roads	\$ 327,251	\$ 241,466	\$ 90,488	\$ 86,498	\$ 73,107	\$ 86,536	\$ 121,915	\$ 119,471	\$ 130,801	\$ 156,365
Bounty	\$ 4,276	\$ 1,238	\$ 1,525	\$ 3,621	\$ 6,453	\$ 7,554	\$ 7,654	\$ 6,831	\$ 5,825	\$ 7,286
<b>TOTALS</b>	\$ 1,809,359	\$ 1,584,643	\$ 1,488,379	\$ 1,566,083	\$ 1,619,205	\$ 2,036,504	\$ 2,123,009	\$ 2,179,820	\$ 3,025,182	\$ 3,473,214



Table 19—Distribution of Property Taxes Charged, Selected Years

	1929	1933	1937	1941	1943	1944	1945	1946	1947	1948
<b>WASATCH COUNTY</b>										
State General Fund	\$ 22,374	\$ 10,270	\$ 68,739	\$ 89,118	\$ 82,736	\$ 100,584	\$ 87,970	\$ 93,845	\$ 134,062	\$ 135,246
District and High Schools	130,518	75,011	13,058	18,658	19,254	19,086	19,254	19,086	25,371	25,371
Cities and Towns	21,216	34,494	20,092	31,802	42,429	52,251	44,956	44,956	32,625	37,054
Roads	40,088	15,181	13,630	10,135	10,607	13,063	11,239	11,239	11,864	12,851
Bounty	880	300	354	922	1,673	1,598	1,713	1,612	1,373	1,469
<b>TOTALS</b>	\$ 249,570	\$ 134,430	\$ 127,583	\$ 160,366	\$ 155,730	\$ 186,187	\$ 171,749	\$ 170,738	\$ 199,178	\$ 211,491
<b>WASHINGTON COUNTY</b>										
State General Fund	\$ 8,570	\$ 7,089	\$ 51,968	\$ 88,711	\$ 77,846	\$ 78,823	\$ 88,816	\$ 105,107	\$ 151,294	\$ 176,025
District and High Schools	70,699	20,891	25,700	30,312	30,312	34,740	37,232	45,741	63,601	76,354
Cities and Towns	24,320	16,768	45,441	47,327	48,419	52,549	70,071	80,150	74,465	72,424
Roads	17,490	12,945	8,086	3,086	8,462	8,341	9,599	9,599	11,820	12,991
Bounty	21,423	392	450	924	2,191	2,047	2,129	2,239	1,524	1,516
<b>TOTALS</b>	\$ 144,228	\$ 128,926	\$ 153,559	\$ 173,956	\$ 166,920	\$ 176,500	\$ 212,084	\$ 242,836	\$ 302,704	\$ 338,810
<b>WAYNE COUNTY</b>										
State General Fund	\$ 2,734	\$ 1,680	\$ 16,407	\$ 16,202	\$ 14,164	\$ 16,333	\$ 20,140	\$ 21,840	\$ 25,261	\$ 32,120
District and High Schools	22,438	14,102	272	472	456	443	508	542	628	1,488
Cities and Towns	347	172	8748	9,721	13,182	11,170	14,168	14,090	10,886	12,015
Roads	5,581	4,676	781	1,090	2,515	2,207	2,632	2,404	1,948	2,128
Bounty	1,368	212	454	1,018	1,018	2,207	2,632	2,404	1,948	2,128
<b>TOTALS</b>	\$ 37,024	\$ 21,573	\$ 26,971	\$ 28,493	\$ 30,267	\$ 30,153	\$ 38,559	\$ 38,876	\$ 38,723	\$ 47,751
<b>WEBER COUNTY</b>										
State General Fund	\$ 145,010	\$ 120,337	\$ 966,577	\$ 972,616	\$ 918,517	\$ 941,928	\$ 1,052,696	\$ 1,193,873	\$ 1,603,069	\$ 1,738,812
District and High Schools	938,898	936,696	418,563	466,909	514,587	723,000	712,731	773,714	825,816	797,732
Cities and Towns	456,413	482,339	133,589	377,518	402,079	329,643	367,747	377,263	348,167	365,013
Roads	194,555	65,951	92,270	59,608	67,463	106,156	109,175	108,207	116,056	130,361
Bounty	1,700	607	726	1,920	2,889	3,236	3,809	2,850	2,628	2,484
<b>TOTALS</b>	\$ 1,930,373	\$ 1,844,403	\$ 1,661,725	\$ 1,913,342	\$ 1,905,335	\$ 2,103,963	\$ 2,308,864	\$ 2,455,907	\$ 2,896,736	\$ 3,023,902

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

	1929	1933	1937	1941	1943	1944	1945	1946	1947	1948
<b>City and Town Lots</b>										
Imp. Farm Land { Dry	\$ 3,090,066	14.32	\$ 2,860,603	16.36	\$ 2,225,676	12.21	\$ 2,750,559	12.00	\$ 2,832,658	12.09
Unimproved Farm Land	1,909,474	8.97	1,400,048	8.86	1,400,983	7.77	1,866,953	8.1	1,720,825	7.73
Fruit Land	238,900	1.12	1,402,491	8.02	1,121,077	6.15	1,260,100	5.50	1,110,425	4.74
Gravel Land	26,952	0.13	182,302	1.04	122,108	0.67	126,254	0.55	115,148	0.49
Other Land	429,794	2.02	21,322	1.12	18,228	1.0	18,507	0.8	17,792	0.8
Improvements on Lots	6,902	0.43	402,619	2.30	319,097	1.75	338,531	1.47	338,452	1.45
Range Horses and Mules	4,873,371	2.35	4,550,515	26.02	4,488,811	24.62	5,723,576	24.97	5,990,548	25.58
Other Horses and Mules	1,796	0.06	657,698	3.76	849,256	4.66	1,160,319	5.06	1,217,157	5.20
Range Cattle	55,350	0.26	30,767	0.18	6,825	0.04	7,729	0.03	7,696	0.03
Other Cattle	130,873	0.61	71,458	0.41	85,720	0.45	186,589	0.82	187,552	0.80
Sheep	146,257	0.69	71,846	0.41	85,720	0.45	186,589	0.82	187,552	0.80
Goats	530,771	2.49	100,218	0.57	124,159	0.68	251,152	1.10	225,956	0.96
Swine	7,039	0.03	754	0.00	599	0.00	521	0.00	360	0.00
Poultry	4,316	0.02	1,197	0.01	3,376	0.02	6,587	0.03	6,446	0.03
Merchandise	1,021,695	4.80	8,865	0.05	10,789	0.06	21,633	0.10	24,402	0.10
Motor Vehicles	463,857	2.20	705,060	4.03	979,934	5.38	1,332,223	5.81	1,472,015	6.29
Household Furnishings	535,686	2.52	421,509	2.41	435,431	2.39	531,813	2.32	611,758	2.61
Other Personal Property	624,785	2.93	282,391	1.61	686,774	3.77	982,336	4.29	937,414	4.00
Bus Lines	99,695	0.44	38,809	0.22	23,371	0.13	157,576	0.69	160,644	0.69
Car Companies	99,695	0.44	21,293	0.12	22,580	0.12	44,731	0.19	44,731	0.19
Express Companies	7,988	0.04	77,120	0.44	107,816	0.59	33,804	0.15	41,221	0.18
Pipe Line Companies	722,386	3.39	110,931	0.63	213,780	1.17	236,437	1.03	241,652	1.03
Railroad Companies	2,566,108	12.06	848,623	4.85	960,918	5.27	834,224	3.86	902,055	3.85
Telephone Companies	39,447	0.19	2,598,002	14.86	2,419,347	13.27	2,808,501	12.25	2,869,086	12.25
Terminal Companies	210,850	0.99	39,478	0.23	32,539	0.18	24,968	0.11	25,266	0.11
Transit & Tract'n Companies	6,649	0.03	85,590	0.49	395,037	2.17	541,805	2.36	597,002	2.42
Water Companies	2,759,918	12.97	8,796	0.05	46,637	0.26	119,265	0.52	124,486	0.53
Mining Companies	2,759,918	12.97	966,542	5.53	1,932,464	10.60	2,715,538	11.85	2,608,555	10.71
<b>TOTALS</b>	\$21,233,366*	100.00*	\$17,439,150	100.00	\$18,227,152	100.00	\$22,920,246	100.00	\$23,422,469	100.00
County Assessor	\$14,895,390	69.93	\$12,468,158	71.29	\$11,962,437	65.63	\$15,372,595	67.07	\$15,957,514	68.13
State Tax Commission	6,337,976	30.02	5,020,992	28.71	6,264,715	34.37	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		1945		1946		1947		1948	
	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
BEAVER COUNTY														
City and Town Lots	\$ 11,833	5.00	\$ 10,330	5.84	\$ 9,224	5.22	\$ 10,043	5.20	\$ 10,433	5.07	\$ 12,428	5.02	\$ 13,227	5.04
Imp. Farm Land { Dry	32,927	14.48	27,861	15.75	20,954	12.54	22,002	11.38	23,614	11.48	29,116	11.77	31,432	11.98
Unimproved Farm Land { Irrig'd	10,304	4.53	5,586	3.13	1,799	1.08	1,992	1.00	1,759	.86	2,514	1.02	2,567	.98
Fruit Land	8,387	3.69	5,396	3.05	3,530	2.11	4,502	2.33	4,711	2.29	5,433	2.20	5,904	2.25
Grazing Land	259	.11	775	.44	1,660	.99	1,114	.58	1,115	.54	1,277	.52	1,078	.41
Improvements on Lots	29,746	13.08	27,377	15.43	22,585	13.52	25,465	13.18	26,247	12.76	33,198	13.41	40,937	15.81
Range Horses and Mules	3,865	1.70	3,353	1.90	2,720	1.63	2,881	1.49	3,218	1.56	3,911	1.58	4,338	1.84
Other Horses and Mules	286	.13	90	.05	241	.14	241	.12	193	.08	193	.08	108	.04
Range Cattle	1,305	.57	751	.42	766	.45	760	.39	752	.34	859	.22	555	.21
Other Cattle	3,782	1.66	2,886	1.35	2,844	1.70	6,305	3.26	6,177	3.00	7,836	3.17	8,797	3.35
Sheep	3,576	1.57	1,842	.99	1,653	.99	3,299	1.71	3,824	1.86	3,919	1.58	4,331	1.65
Goats	28,574	12.56	4,853	2.74	7,307	4.38	13,318	6.89	12,922	6.28	12,013	4.85	12,212	4.66
Swine	132	.06	45	.03	71	.04	69	.04	68	.03	70	.03	74	.03
Poultry	6,601	2.90	3,531	2.00	2,772	1.66	3,441	1.78	3,855	1.89	4,770	.82	4,425	.82
Merchandise	1,257	.55	726	.40	869	.52	1,597	.83	1,738	.85	8,874	3.35	7,836	2.99
Motor Vehicles	4,131	1.82	1,723	.97	4,331	2.59	5,847	3.02	6,278	3.05	8,076	3.26	10,606	4.04
Household Furnishings	2,011	.88	630	.36	76	.05	111	.06	1,138	.55	395	.16	196	.07
Other Personal Property	2,011	.88	149	.08	251	.15	111	.06	1,138	.55	395	.16	196	.07
Air Lines	123	.07	123	.07	162	.10	384	.20	364	.18	379	.15	123	.09
Car Companies	2,700	1.23	2,433	1.37	2,555	1.53	1,983	1.03	1,924	.94	2,177	.88	2,409	.92
Express Companies	36	.02	11	.01	8	.00	3	.00	2	.00	3	.00	1	.00
Pipe Line Companies	7,635	3.36	7,926	4.48	13,006	7.79	12,306	6.37	13,701	6.66	15,835	6.40	15,728	6.00
Power Companies	57,097	25.08	58,500	33.07	56,655	33.92	61,770	31.96	66,007	32.09	77,513	31.92	77,262	29.45
Railroad Companies	997	.41	1,676	.95	609	.37	410	.21	388	.19	389	.16	313	.12
Telephone Companies	2,558	1.12	5,596	3.16	6,989	4.18	8,146	4.21	8,806	4.28	11,035	4.46	11,505	4.39
Terminal Companies														
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	\$ 3,348	1.47	\$ 3,188	1.80	\$ 3,143	1.88	\$ 3,957	2.56	\$ 5,899	2.87	\$ 7,669	3.10	\$ 7,147	2.72
Assessed by:														
County Assessor	\$ 154,731	68.02	\$ 97,460	55.09	\$ 83,653	50.08	\$ 102,923	53.25	\$ 108,154	52.57	\$ 131,799	53.26	\$ 146,616	55.91
State Tax Commission	72,727	31.98	79,453	44.91	83,389	49.92	90,349	46.75	97,570	47.43	115,658	46.74	115,646	44.09

\*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		1945		1946		1947		1948	
	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
BOX ELDER COUNTY														
City and Town Lots	\$ 35,727	4.06	\$ 28,871	3.60	\$ 23,470	3.02	\$ 32,832	3.20	\$ 32,092	3.21	\$ 40,040	3.15	\$ 41,920	3.24
Imp. Farm Land { Dry	163,150	19.12	136,619	15.18	105,085	13.41	114,787	11.18	109,739	10.98	140,503	11.04	142,043	10.97
Unimproved Farm Land	1,358	.15	551	.07	58,995	7.41	76,080	7.41	65,836	6.59	95,405	7.50	96,745	7.47
Fruit Land	1,558	.18	1,178	.16	1,677	2.13	26,457	2.58	23,521	2.35	31,046	2.44	33,495	2.59
Grazing Land	18,086	2.05	14,265	1.81	18,059	2.32	19,163	1.86	18,068	1.81	21,998	1.73	26,550	2.05
Improvements on Lots	22,573	2.57	21,358	2.66	18,059	2.32	19,163	1.86	18,068	1.81	21,998	1.73	26,550	2.05
Range Horses and Mules	51,522	5.86	43,508	5.83	53,814	7.57	84,898	8.22	96,367	9.64	124,703	9.80	144,159	11.13
Other Horses and Mules	26,403	3.00	34,231	4.59	17,239	6.08	61,854	5.97	62,890	6.29	81,462	6.40	86,684	6.69
Range Cattle	643	.07	250	.03	397	.05	786	.08	807	.08	678	.05	421	.03
Other Cattle	3,610	.41	2,097	.28	2,414	.31	3,666	.36	2,935	.29	1,963	.15	1,872	.14
Sheep	8,329	.95	3,592	.48	4,651	.60	13,696	1.33	12,249	1.23	15,479	1.22	13,848	1.07
Goats	8,056	.92	3,975	.53	6,815	.88	16,518	1.61	14,889	1.49	14,988	1.18	15,181	1.17
Swine	24,234	2.75	4,045	.54	6,676	.86	19,548	1.90	15,686	1.57	14,160	1.11	10,557	.81
Poultry	39	.01	73	.01	210	.03	477	.05	296	.03	478	.04	481	.04
Merchandise	178	.02	473	.07	362	.05	823	.08	649	.07	662	.05	614	.05
Motor Vehicles	23,602	2.68	10,824	1.45	17,034	2.19	28,680	2.79	33,213	3.32	43,436	3.81	48,667	3.76
Household Furnishings	12,071	1.37	3,804	.51	6,717	.86	15,156	1.47	14,287	1.43	23,374	1.84	28,506	2.20
Other Personal Property	8,142	.93	6,718	.90	17,823	2.29	31,140	3.03	29,134	2.92	42,576	3.84	52,459	4.05
Air Lines			504	.07	168	.02	934	.09	984	.10	1,107	.09	2,047	.16
Bus Lines					430	.06	2,013	.20	1,854	.19	2,390	.19	3,411	.26
Car Companies					675	.09	1,834	.18	2,731	.27	3,233	.26	4,721	.36
Express Companies	7,973	.91	5,727	.77	9,530	1.23	8,163	.79	7,365	.74	7,253	.57	7,699	.59
Gas Companies	47	.01	38	.01	15	.00	22	.00	24	.00	23	.00	21	.00
Pipe Line Companies														
Power Companies														
Railroad Companies	117,558	13.37	127,921	17.05	102,432	13.18	106,981	10.41	101,006	10.11	130,054	10.22	111,485	8.61
Telephone Companies	297,266	33.80	274,243	36.54	291,319	37.48	345,333	33.63	335,619	33.59	409,050	32.14	400,414	30.91
Terminal Companies	4,812	.55	5,045	.64	3,201	.41	2,737	.27	2,373	.24	2,484	.19	1,936	.15
Transit & Tract'n Companies	4,759	.54	5,585	.75	7,373	.95	10,455	1.02	11,321	1.13	15,279	1.20	15,149	1.17
Water Companies														
Mining Companies														
TOTALS	\$ 8,828	1.00	\$ 6,170	.83	\$ 3,021	.39	\$ 2,950	.29	\$ 3,261	.33	\$ 3,742	.29	\$ 4,285	.33
Assessed by:														
County Assessor	\$ 438,366	49.84	\$ 322,224	43.19	\$ 358,909	46.17	\$ 546,495	53.21	\$ 533,692	53.41	\$ 699,056	54.94	\$ 746,249	57.62
State Tax Commission	441,025	50.16	423,817	56.81	418,331	53.83	480,488	46.79	465,555	46.59	573,563	45.06	549,121	42.38

\*Includes taxes on intangibles in the amount of \$5,066, or .58%.



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

	1929		1933		1940		1945		1946		1947		1948	
	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
CACHE COUNTY														
City and Town Lots	105,474	11.52	87,189	11.15	79,424	9.72	88,475	10.18	87,799	9.33	111,313	9.34	123,604	9.29
Imp. Farm Land { Dry	236,118	25.80	48,728	6.23	42,580	5.20	47,273	5.44	51,692	5.49	67,515	5.67	70,023	5.26
Unimproved Farm Land	4,837	.53	150,978	19.23	127,884	15.61	142,263	16.88	155,860	16.56	198,057	16.62	205,195	15.41
Fruit Land	16,822	1.84	15,296	1.96	14,572	1.78	14,775	1.70	16,066	1.71	18,763	1.57	19,340	1.45
Grazing Land	175,768	19.20	162,253	20.75	210,144	25.71	209,844	24.16	230,512	24.49	286,786	24.07	361,447	27.14
Improvements on Lots	40,742	4.45	39,822	5.05	52,165	6.38	55,334	6.37	63,838	7.26	89,410	7.50	101,720	7.64
Range Horses and Mules	843	.09	2,430	.31	2,900	.35	3,635	.42	3,610	.38	2,284	.19	2,092	.16
Other Horses and Mules	4,123	.45	2,821	.36	2,007	.25	2,698	.31	2,386	.25	3,385	.28	3,390	.25
Range Cattle	21,984	2.40	10,014	1.23	11,539	1.41	23,749	2.73	23,397	2.49	26,986	2.26	28,988	2.13
Other Cattle	2,442	.27	334	.04	369	.05	392	.05	319	.03	290	.02	438	.03
Goats	145	.02	37	.01	169	.02	288	.04	308	.03	320	.03	308	.02
Swine	49,199	5.38	806	.10	832	.10	1,475	.17	1,483	.16	1,486	.12	1,592	.11
Poultry	30,921	3.38	84,263	4.88	49,429	6.05	48,144	5.54	53,135	5.65	77,583	6.51	90,107	6.77
Implement, Tools & Mchry.	22,451	2.45	29,874	3.81	24,468	2.99	29,210	3.36	32,554	3.46	43,159	3.62	48,109	3.61
Motor Vehicles	16,114	1.76	14,039	1.79	30,272	3.70	39,448	4.54	40,922	4.35	58,920	4.94	74,436	5.59
Household Furnishings			12,762	1.63	637	.08								
Other Personal Property			368	.05	1,134	.14	1,933	.22	2,233	.24	4,360	.37	1,735	.13
Air Lines			189	.02	820	.04	684	.08	1,332	.14	237	.02	1,516	.11
Car Companies			2,987	.38	4,815	.59	4,813	.55	4,925	.52	3,071	.26	1,243	.09
Express Companies			66	.01	20	.00	26	.00	29	.00	48	.00	3,333	.25
Pipe Line Companies														
Power Companies			70,331	8.99	62,021	7.59	56,095	6.46	60,441	6.42	75,025	6.30	78,222	5.88
Railroad Companies			79,917	10.22	75,332	9.22	70,697	8.14	74,331	7.90	84,523	7.09	78,588	5.90
Telephone Companies			1,005	.13	782	.09	529	.06	517	.06	538	.05	432	.03
Terminal Companies			11,911	1.52	14,107	1.73	16,361	1.88	17,390	1.86	21,748	1.83	21,794	1.64
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	915,371*	100.00*	782,099	100.00	817,323	100.00	868,761	100.00	941,192	100.00	1,191,707	100.00	1,331,769	100.00
Assessed by:														
County Assessor	760,140	83.05	615,236	78.68	659,868	80.73	719,480	82.82	782,123	83.10	1,005,079	84.33	1,147,223	86.15
State Tax Commission	155,231	16.95	166,773	21.32	157,460	19.27	149,281	17.18	159,069	16.90	186,628	15.67	184,546	13.85

\*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		1945		1946		1947		1948	
	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
CARBON COUNTY														
City and Town Lots	39,681	5.09	42,124	5.63	37,174	6.08	39,912	5.17	46,167	5.83	66,672	6.73	65,496	6.48
Imp. Farm Land { Dry	11,838	1.52	12,465	1.67	9,612	1.57	12,019	1.56	11,933	1.51	14,152	1.48	13,207	1.31
Unimproved Farm Land	2,543	.33	2,773	.36	1,125	.18	728	.09	632	.08	736	.07	638	.06
Fruit Land	191	.02	1,934	.25	209	.03	170	.02	157	.02	172	.02	173	.02
Grazing Land	14,519	1.86	19,230	2.57	16,915	2.77	19,545	2.53	19,584	2.47	23,293	2.35	22,556	2.23
Other Land	2,247	.29	2,300	.30	4,773	.78	4,570	.59	4,584	.58	5,444	.55	5,437	.54
Improvements on Lots	89,720	11.50	92,220	12.33	90,327	14.79	113,494	14.69	125,754	15.87	166,626	16.82	183,968	18.16
Range Horses and Mules	11,364	1.46	6,454	.86	6,454	1.07	6,345	.82	7,013	.89	10,442	1.05	10,559	1.04
Other Horses and Mules	137	.02	89	.01	70	.01	117	.02	118	.02	231	.02	126	.01
Range Cattle	545	.07	290	.04	412	.07	429	.06	377	.05	350	.04	185	.02
Other Cattle	751	.10	398	.05	880	.14	2,009	.26	1,889	.24	2,584	.26	2,573	.25
Sheep	1,296	.17	887	.09	882	.14	1,177	.15	1,332	.17	1,904	.19	2,870	.28
Goats	6,165	.79	1,077	.14	1,509	.25	3,266	.42	2,707	.34	1,847	.19	2,452	.24
Swine	800	.10	97	.01	144	.02	95	.01	109	.01	145	.02	56	.00
Poultry	95	.01	25	.00	33	.01	98	.01	60	.00	75	.00	56	.00
Merchandise	23,257	2.98	18,075	2.32	15,136	2.49	18,248	2.36	21,410	2.70	36,621	3.73	36,133	3.57
Implement, Tools & Mchry.	5,790	.74	2,011	.27	2,234	.37	2,743	.36	2,694	.34	5,921	.54	6,042	.60
Motor Vehicles	19,668	2.52	11,646	1.56	25,497	4.17	29,681	3.84	31,160	3.93	42,851	4.30	52,751	5.22
Household Furnishings			12,439	1.66	590	.10	7,110	.92	8,048	1.02	10,067	1.02	9,291	.92
Other Personal Property	20,856	2.67	9,234	1.23	2,891	.47	891	.12	608	.08	380	.08	2,405	.24
Air Lines														
Bus Lines			84	.01	218	.04	346	.05	551	.07	781	.08	852	.08
Car Companies			3,834	.52	5,910	.97	6,590	.85	6,336	.80	6,982	.70	7,129	.71
Express Companies			162	.02	101	.02	17	.00	22	.00	24	.00	29	.00
Pipe Line Companies														
Power Companies			17,086	2.28	16,898	2.77	16,260	2.11	16,719	2.11	19,934	2.01	19,146	1.89
Railroad Companies			164,887	22.04	152,004	24.88	192,886	24.91	194,206	24.51	229,329	23.15	223,825	22.14
Telephone Companies			142,571	18.27	518	.08	376	.05	343	.04	338	.04	252	.03
Terminal Companies			5,566	.71	7,822	1.28	7,110	.92	8,048	1.02	10,067	1.02	9,291	.92
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	342,493	43.90	823,608	43.25	210,373	34.44	293,667	38.02	288,250	36.38	343,866	34.71	345,097	34.13
Assessed by:														
County Assessor	269,432	34.54	231,492	30.94	217,009	35.53	255,619	33.10	277,864	35.07	379,377	38.30	405,442	40.10
State Tax Commission	510,760	65.46	516,744	69.06	393,844	64.47	516,752	66.90	514,475	64.93	611,321	61.70	605,621	59.90

\*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		1945		1946		1947		1948	
	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
DAGGETT COUNTY														
City and Town Lots	51	48	63	68	66	40	1,719	10.33	1,620	10.84	1,981	10.49	1,914	11.13
Imp. Farm Land { Dry	3,934	37.16	3,577	38.93	2,132	12.84	2,360	14.18	2,199	14.71	2,459	13.02	2,769	16.11
Imp. Farm Land { Irrig'd	619	5.85	389	4.28	38	.24	415	2.49	510	3.41	775	4.10	767	4.46
Unimproved Farm Land	1,488	14.05	1,573	17.12	3,158	19.08	2,360	14.18	2,199	14.71	2,459	13.02	2,769	16.11
Grazing Land	146	1.38	208	2.27	445	2.68	415	2.49	510	3.41	775	4.10	767	4.46
Improvements on Lots	939	8.87	1,125	12.25	1,405	8.46	1,215	7.39	1,260	8.43	1,582	8.38	1,212	7.05
Range Horses and Mules	38	.36	52	.57	34	.21	78	.47	58	.39	120	.64	44	.26
Other Horses and Mules	148	1.40	129	1.41	84	.51	208	1.26	215	1.44	113	.60	140	.82
Range Cattle	272	2.57	507	5.52	881	5.31	1,703	10.25	1,703	11.39	1,976	10.46	1,834	8.05
Other Cattle	164	1.55	91	.99	116	.70	182	.97	130	.87	290	1.54	218	1.27
Sheep	1,746	16.49	584	6.35	792	4.77	2,105	12.64	1,279	8.56	1,795	9.50	1,218	7.09
Goats	47	.44	4	.05	4	.02	1	.01	28	.19	39	.21	38	.22
Swine	336	3.18	125	1.36	23	.14	80	.48	24	.16	29	.15	22	.13
Poultry	146	1.37	147	1.60	203	1.23	519	3.12	586	3.59	375	1.99	397	2.31
Merchandise	203	1.91	338	3.68	291	1.75	588	3.53	505	3.38	929	4.92	647	3.76
Implement, Tools & Machinery	159	1.50	103	1.12	31	.19	257	1.54	176	1.18	467	2.47	415	2.41
Motor Vehicles														
Household Furnishings														
Other Personal Property														
Air Lines														
Bus Lines														
Car Companies														
Express Companies														
Pipe Line Companies														
Power Companies														
Railroad Companies														
Telephone Companies														
Terminal Companies														
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	10,588	100.00	9,188	100.00	16,599	100.00	16,650	100.00	14,947	100.00	18,884	100.00	17,191	100.00
Assessed by:														
County Assessor	10,588	100.00	9,188	100.00	10,747	64.74	11,455	68.80	10,292	68.86	13,357	70.73	11,937	69.44
State Tax Commission					5,852	35.26	5,195	31.20	4,655	31.14	5,527	29.27	5,254	30.56

\*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		1945		1946		1947		1948	
	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
DAVIS COUNTY														
City and Town Lots	43,636	9.93	37,785	9.76	63,316	13.89	84,851	12.98	89,038	13.28	139,164	14.96	146,761	14.03
Imp. Farm Land { Dry	93,485	19.10	72,940	18.55	4,274	.94	4,071	.62	3,981	.59	5,605	.86	5,806	.55
Imp. Farm Land { Irrig'd	9,848	2.01	11,000	2.84	49,527	10.87	53,520	8.18	54,616	8.15	83,027	8.93	88,703	8.48
Unimproved Farm Land	1,202	.25	744	.19	314	.07	154	.02	210	.03	235	.03	359	.03
Grazing Land	4,821	.98	9,301	2.40	1,102	.24	1,518	.23	1,548	.23	2,267	.24	2,272	.22
Other Land	18,005	3.68	3,144	.81	10,410	2.28	10,655	1.63	10,562	1.57	15,367	1.71	16,433	1.57
Improvements on Lots	54,341	11.10	50,047	12.93	84,354	18.51	158,851	24.29	167,834	25.04	234,684	25.23	285,667	27.30
Range Horses and Mules	28,486	5.82	24,010	6.20	24,086	5.29	30,105	4.60	31,431	4.69	44,424	4.78	53,213	5.09
Other Horses and Mules	555	.11	331	.09	251	.05	219	.03	270	.04	362	.04	445	.04
Range Cattle	2,263	.46	1,804	.34	1,717	.38	1,957	.30	1,815	.27	2,010	.22	2,401	.23
Other Cattle	1,984	.41	873	.23	1,098	.24	2,181	.33	2,468	.37	3,243	.35	2,881	.28
Sheep	8,181	1.67	3,376	.87	5,399	1.18	9,215	1.41	7,564	1.13	8,179	.88	10,359	.99
Goats	2,259	.46	374	.15	622	.14	895	.14	647	.10	783	.08	829	.08
Swine	73	.01	37	.01										
Poultry	342	.07	125	.03	139	.03	179	.02	119	.02	187	.02	176	.02
Merchandise	13,049	2.66	12,891	3.33	224	.05	245	.04	251	.04	394	.04	252	.02
Implement, Tools & Machinery	17,522	3.58	12,561	3.25	16,382	3.59	28,666	4.38	31,892	4.75	45,710	4.91	56,998	5.45
Motor Vehicles	11,188	2.28	7,180	1.86	14,681	3.22	18,797	2.88	19,122	2.85	24,113	2.59	28,378	2.71
Household Furnishings			5,416	1.40	18,654	4.09	40,801	6.24	36,526	5.45	57,884	6.22	70,530	6.74
Other Personal Property	7,112	1.45	25	.01	39	.01	115	.02	121	.02	246	.03	317	.03
Air Lines														
Bus Lines														
Car Companies														
Express Companies														
Pipe Line Companies														
Power Companies														
Railroad Companies														
Telephone Companies														
Terminal Companies														
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	489,662	100.00	386,977	100.00	455,739	100.00	653,977	100.00	670,379	100.00	930,103	100.00	1,046,323	100.00
Assessed by:														
County Assessor	389,241	62.28	254,026	65.64	296,655	65.09	447,035	68.36	460,065	68.63	688,513	71.86	771,476	73.73
State Tax Commission	150,421	30.72	132,951	34.36	159,084	34.91	206,942	31.64	210,314	31.37	261,590	28.14	274,847	26.27

\*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

DUCHESS COUNTY	1929		1933		1940		1945		1946		1947		1948	
	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	\$ 15,844	7.78	\$ 9,946	7.08	\$ 8,380	6.39	\$ 10,606	6.13	\$ 10,998	6.08	\$ 13,294	6.46	\$ 13,823	6.50
Imp. Farm Land { Dry	51,114	25.10	31,967	22.77	21,622	16.48	25,454	14.71	27,471	15.19	32,428	15.76	35,826	14.82
Imp. Farm Land { Irrig'd	15,921	7.82	10,193	7.26	1,384	1.06	1,221	.71	925	.51	1,242	.60	1,363	.57
Unimproved Farm Land	25,955	12.75	21,114	17.17	21,859	16.66	16,552	9.56	17,734	9.80	20,581	10.00	22,007	9.23
Grazing Land	7,748	3.81	4,530	3.23	1,349	1.03	14,774	8.54	15,874	8.78	17,725	8.61	19,005	7.97
Improvements on Lots	19,012	9.34	17,816	12.69	23,737	18.10	25,359	14.65	29,868	16.51	29,298	14.23	33,621	16.20
Range Horses and Mules	5,065	2.49	4,858	3.46	7,740	5.90	7,583	4.38	9,777	5.40	10,435	5.07	13,434	5.63
Other Horses and Mules	608	.30	383	.27	233	.22	2,954	1.71	2,797	1.55	2,162	1.05	2,051	.86
Range Cattle	2,309	1.13	1,560	1.11	1,895	1.44	11,838	6.84	12,514	6.92	12,560	6.10	12,010	5.04
Other Cattle	6,150	3.02	5,129	3.65	5,719	4.36	10,424	6.02	11,376	6.29	11,246	5.46	12,052	5.06
Sheep	5,480	2.69	3,585	2.55	4,146	3.16	10,424	6.02	11,376	6.29	11,246	5.46	12,052	5.06
Goats	19,498	9.58	3,685	2.62	4,985	3.76	8,952	5.17	8,039	4.44	7,953	3.86	9,767	4.10
Swine	4	.00	4	.00	2	.00	1	.00	1	.00	1	.00	1	.00
Poultry	59	.04	59	.04	215	.16	357	.21	304	.17	320	.16	392	.16
Merchandise	8,094	3.97	74	.05	224	.17	545	.31	427	.24	358	.18	399	.17
Implement, Tools & Machinery	1,525	.75	5,378	3.83	4,698	3.58	7,142	4.13	5,197	2.87	10,356	5.03	13,565	5.69
Motor Vehicles	3,989	1.96	2,829	2.02	1,973	1.50	5,222	3.02	5,824	3.22	6,585	3.20	8,382	3.73
Household Furnishings	6,790	3.33	2,184	1.52	7,104	5.42	10,148	5.86	6,334	3.50	14,014	6.81	13,061	7.57
Other Personal Property	3,33	1.62	1,040	.74	128	.10	375	.22	153	.08	369	.18	190	.08
Air Lines														
Bus Lines			72	.05	147	.11	470	.27	539	.30	805	.39	1,252	.53
Car Companies														
Express Companies														
Gas Companies														
Pipe Line Companies														
Power Companies	3,542	1.74	3,232	2.34	5,833	4.45	6,898	3.99	7,796	4.31	7,124	3.46	8,736	3.66
Railroad Companies														
Telephone Companies														
Terminal Companies	2,165	1.06	3,434	2.45	5,924	4.52	4,846	2.80	5,319	2.94	5,269	2.56	5,739	2.41
Transit & Tract'n Companies														
Water Companies														
Mining Companies	1,265	.62	1,337	.99	1,790	1.36	1,337	.77	1,636	.90	1,708	.83	1,726	.72
TOTALS	\$ 203,616*	100.00*	\$ 140,427	100.00	\$ 131,180	100.00	\$ 173,958	100.00	\$ 180,903	100.00	\$ 205,832	100.00	\$ 235,401	100.00
Assessed by:														
County Assessor	\$ 196,644	96.58	\$ 132,252	94.18	\$ 117,486	89.56	\$ 159,507	92.17	\$ 165,613	91.55	\$ 190,926	92.76	\$ 220,948	92.68
State Tax Commission	6,972	3.42	8,175	5.82	13,694	10.44	13,551	7.83	15,290	8.45	14,906	7.24	17,453	7.32

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

## STATE TAX COMMISSION

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

EMERY COUNTY	1929		1933		1940		1945		1946		1947		1948	
	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	\$ 6,436	2.79	\$ 6,219	3.15	\$ 5,694	3.31	\$ 5,849	2.72	\$ 6,362	2.80	\$ 6,939	2.36	\$ 7,315	2.37
Imp. Farm Land { Dry	35,563	15.46	25,285	12.92	18,293	10.62	17,674	8.21	19,549	8.61	23,052	7.85	24,071	7.78
Imp. Farm Land { Irrig'd	9,374	4.06	3,958	1.98	3,085	1.79	3,323	1.54	3,563	1.57	3,803	1.30	3,639	1.18
Unimproved Farm Land	290	.13	1,602	.81	1,825	1.06	2,658	1.24	2,942	1.30	4,401	1.50	4,430	1.43
Grazing Land	1,545	.67	1,602	.81	1,825	1.06	2,658	1.24	2,942	1.30	4,401	1.50	4,430	1.43
Other Land	441	.19	1,602	.81	1,825	1.06	2,658	1.24	2,942	1.30	4,401	1.50	4,430	1.43
Improvements on Lots	13,136	5.70	14,275	7.24	14,341	8.33	17,768	8.25	18,989	8.37	21,064	7.17	24,109	7.79
Range Horses and Mules	5,628	2.44	7,215	3.56	8,246	3.97	8,246	3.85	9,478	4.18	11,422	3.89	12,109	3.92
Other Horses and Mules	889	.38	1,262	.61	1,268	.69	1,268	.59	1,268	.59	1,268	.59	1,268	.59
Range Cattle	1,229	.53	1,063	.54	1,533	.89	1,551	.72	1,219	.54	1,219	.54	1,219	.54
Other Cattle	5,491	2.38	2,834	1.44	3,986	2.31	10,414	4.84	9,869	4.35	11,589	3.95	12,681	4.10
Sheep	3,141	1.36	1,670	.85	1,981	1.15	2,587	1.20	2,474	1.09	2,746	.94	2,628	.85
Goats	12,694	5.50	1,573	.80	5,212	3.03	7,303	3.39	6,459	2.83	5,867	2.00	5,713	1.85
Swine	18	.01	29	.01	1	.00	1	.00	1	.00	1	.00	1	.00
Poultry	122	.05	18	.01	103	.06	236	.11	270	.12	290	.10	284	.09
Merchandise	5,089	2.21	3,055	1.54	166	.10	296	.14	270	.12	290	.10	284	.09
Implement, Tools & Machinery	1,821	.79	1,294	.66	2,492	1.45	3,341	1.55	3,914	1.73	5,417	1.84	6,098	1.97
Motor Vehicles	3,757	1.63	1,830	.93	2,241	1.30	2,204	1.02	3,079	1.36	4,370	1.49	5,263	1.70
Household Furnishings	1,936	.84	411	.21	5,078	2.95	6,515	3.03	6,824	2.79	7,694	2.62	10,726	3.47
Other Personal Property														
Air Lines			998	.51	471	.27	181	.09	133	.06	548	.19	130	.04
Bus Lines														
Car Companies			21	.01	128	.07	284	.13	510	.22	608	.21	638	.21
Express Companies	2,130	.92	1,356	.70	2,354	1.37	2,081	.97	2,188	.96	2,402	.82	2,626	.85
Gas Companies	13	.01	15	.01	4	.00	3	.00	3	.00	4	.00	2	.00
Pipe Line Companies														
Power Companies	7,053	3.06	10,044	5.09	9,585	5.57	7,161	3.33	7,936	3.50	8,700	2.96	9,998	3.23
Railroad Companies	66,437	28.33	63,950	32.42	59,409	34.50	70,995	32.95	77,094	33.98	89,741	30.56	92,748	29.99
Telephone Companies	885	.36	753	.38	554	.32	350	.16	345	.15	330	.11	262	.08
Terminal Companies	1,810	.78	1,663	.84	1,975	1.15	1,943	.90	2,131	.94	2,466	.84	2,724	.88
Transit & Tract'n Companies														
Water Companies														
Mining Companies	40,910	17.74	39,789	20.17	24,123	14.01	41,153	19.12	40,964	18.06	77,874	26.52	78,906	25.51
TOTALS	\$ 230,637*	100.00*	\$ 197,226	100.00	\$ 172,208	100.00	\$ 215,191	100.00	\$ 226,879	100.00	\$ 238,644	100.00	\$ 309,313	100.00
Assessed by:														
County Assessor	\$ 111,269	48.24	\$ 79,626	40.37	\$ 74,076	43.02	\$ 91,321	42.44	\$ 95,708	42.18	\$ 111,330	37.92	\$ 121,155	39.17
State Tax Commission	119,368	51.76	117,600	59.63	98,132	56.98	123,870	57.56	131,171	57.52	132,314	62.08	138,158	60.83

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



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

GARFIELD COUNTY	1929		1933		1940		1945		1946		1947		1948	
	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	6.80	6,477	9.80	6,796	8.88	6,133	6.14	6,398	6.26	6,924	5.74	6,541	5.20
Imp. Farm Land { Dry	21,299	23.09	16,645	25.20	14,890	19.45	23,452	23.47	24,140	23.61	28,402	23.54	27,192	21.61
Unimproved Farm Land { Irrig'd	5,394	5.85	4,880	7.31	3,119	4.07								
Fruit Land														
Grazing Land	8,272	8.37	6,498	9.84	6,111	7.98	6,017	6.02	6,159	6.02	7,255	6.01	6,491	5.16
Other Land														
Improvements on Lots	10,273	11.13	11,080	16.77	11,753	15.35	19,966	19.98	21,267	20.90	28,270	19.29	28,917	22.98
Range Horses and Mules	3,885	4.21	1,222	1.85	1,186	1.55	2,115	2.12	2,388	2.38	3,024	2.51	3,993	3.17
Other Horses and Mules	268	.29	163	.25	258	.34	185	.19	205	.20	160	.13	95	.08
Range Cattle	1,051	1.14	772	1.17	876	1.15	1,118	1.12	896	.88	980	.77	821	.65
Other Cattle	3,814	4.13	2,685	3.91	4,810	5.63	10,013	10.02	9,810	9.59	12,062	10.00	12,485	9.92
Sheep	1,850	2.00	1,181	1.79	1,190	1.55	2,702	2.70	3,081	3.01	3,115	2.58	2,577	2.05
Goats	17,458	18.93	3,398	5.14	4,295	5.61	7,588	7.59	5,646	5.52	5,804	4.81	4,575	3.64
Swine	80	.09	29	.04	55	.07	113	.11	110	.11	157	.13	205	.16
Poultry	30	.03	2		8		167	.17	41	.04	56	.05	36	.03
Merchandise	3,432	3.72	1,530	2.32	1,712	2.24	2,090	2.09	2,901	2.84	4,005	3.32	4,326	3.44
Implement, Tools & Machinery	1,638	1.78	685	1.04	1,613	2.11	2,717	2.72	3,254	3.18	4,443	3.68	5,750	4.57
Motor Vehicles	3,880	4.20	842	1.27	5,390	7.04	5,446	5.45	5,130	5.02	7,193	5.96	8,113	6.45
Household Furnishings			1,233	1.87	17	.02								
Other Personal Property	1,509	1.64	124	.19	31	.04	108	.11	239	.23	621	.51	1,010	.80
Air Lines														
Bus Lines			3,989	6.04	385	.50	340	.34	366	.36	950	.79	1,004	.80
Car Companies														
Express Companies														
Pipe Line Companies														
Power Companies			573	.87	4,475	5.85	2,256	2.26	2,294	2.24	2,798	2.32	2,744	2.18
Railroad Companies														
Telephone Companies														
Telegraph Companies														
Terminal Companies	466	.51	1,566	2.37	7,167	9.36	6,717	6.72	7,036	6.88	8,462	7.01	7,362	6.25
Transit & Tract'n Companies														
Water Companies														
Mining Companies	124	.13	192	.29	216	.28	152	.15	158	.16	185	.15	168	.13
TOTALS	\$ 92,252*	100.00*	\$ 66,057	100.00	\$ 76,559	100.00	\$ 99,936	100.00	\$ 102,255	100.00	\$ 120,656	100.00	\$ 125,821	100.00
Assessed by:														
County Assessor	\$ 91,682	99.36	\$ 59,787	90.43	\$ 64,316	84.01	\$ 90,471	90.53	\$ 92,401	90.36	\$ 108,261	89.73	\$ 114,048	90.64
State Tax Commission	590	.64	6,320	9.57	12,243	15.99	9,465	9.47	9,854	9.64	12,396	10.27	11,778	9.36

\*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		1945		1946		1947		1948	
	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	1,518	.98	1,518	1.40	1,873	1.75	2,380	1.78	2,180	1.82	2,923	1.72	2,769	1.81
Imp. Farm Land { Dry	7,593	4.92	5,023	4.64	5,233	4.88	6,098	4.57	5,527	4.62	8,276	4.87	7,526	4.91
Unimproved Farm Land	1,022	.66	788	.73	518	.48	527	.39	442	.37	662	.39	7,526	4.91
Fruit Land														
Grazing Land	4,363	2.83	3,755	3.47	2,499	2.32	3,254	2.42	3,341	2.79	500	.29	504	.33
Other Land	2,474	1.60	3,068	2.83	2,984	2.78	2,158	1.62	1,920	1.60	2,827	1.65	2,504	1.68
Improvements on Lots	3,883	2.48	3,718	3.43	4,614	4.30	5,408	4.05	5,341	4.29	4,942	2.91	4,416	2.88
Range Horses and Mules	2,412	1.56	2,381	2.20	2,778	2.59	3,150	2.36	3,063	2.56	7,519	4.42	7,380	5.14
Other Horses and Mules	122	.08	138	.13	141	.13	102	.08	88	.07	151	.09	4,781	3.08
Range Cattle	657	.43	401	.37	688	.64	610	.46	530	.44	773	.45	473	.31
Other Cattle	3,842	2.49	2,574	2.38	2,514	2.35	3,882	2.69	3,615	3.02	4,865	2.86	5,263	3.43
Sheep	420	.27	275	.25	550	.51	687	.52	746	.62	1,103	.75	1,068	.59
Goats	38,793	25.14	6,576	6.08	6,705	6.25	18,129	9.84	11,956	9.99	13,215	7.78	12,527	8.17
Swine	99	.07	8		2									
Poultry	24	.01	3		2									
Merchandise	2,459	1.61	1,359	1.26	1,518	1.42	1,774	1.33	1,480	1.24	3,136	1.85	2,280	1.49
Implement, Tools & Machinery	1,364	.88	501	.46	1,818	1.71	1,774	1.33	1,480	1.24	3,136	1.85	2,280	1.49
Motor Vehicles	2,067	1.34	855	.79	2,609	2.43	2,221	.92	1,245	1.04	2,371	1.40	2,203	1.44
Household Furnishings														
Other Personal Property	999	.65	835	.77	564	.53	1,103	.83	2,184	1.83	3,541	2.08	3,421	2.23
Air Lines														
Bus Lines														
Car Companies			46	.04	150	.14	333	.25	567	.47	1,137	.67	981	.61
Express Companies	2,170	1.41	1,424	1.32	2,198	2.05	2,044	1.53	1,740	1.45	2,364	1.39	2,196	1.43
Gas Companies	10	.01	8	.01	2		3		2					
Pipe Line Companies														
Power Companies	1,834	1.19	2,615	2.42	3,198	2.98	2,485	1.86	2,193	1.83	3,303	1.94	3,116	2.03
Railroad Companies	66,705	43.22	65,298	60.32	59,891	56.85	75,475	56.58	66,488	55.53	95,010	55.90	83,134	54.21
Telephone Companies	1,009	.65	929	.86	653	.61	1,352	.82	338	.28	411	.24	277	.18
Terminal Companies	1,495	.97	1,285	1.19	1,545	1.44	1,352	1.01	1,196	1.00	1,726	1.02	1,654	1.01
Transit & Tract'n Companies														
Water Companies			129	.12										
Mining Companies			2,725	2.52	2,654	2.48	2,495	1.87	2,191	1.83	3,231	1.90	2,059	1.34
TOTALS	\$ 154,346*	100.00*	\$ 103,246	100.00	\$ 107,228	100.00	\$ 133,396	100.00	\$ 119,743	100.00	\$ 169,977	100.00	\$ 153,865	100.00
Assessed by:														
County Assessor	\$ 76,092	49.30	\$ 33,833	31.24	\$ 36,937	34.45	\$ 48,791	36.57	\$ 45,028	37.60	\$ 62,791	36.94	\$ 60,097	39.19
State Tax Commission	78,254	50.70	74,413	68.76	70,291	65.55	84,615	63.43	74,715	62.40	107,186	63.06	93,268	60.81

\*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		1945		1946		1947		1948	
	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	23,693	7.20	23,153	8.50	22,709	7.72	29,857	7.52	32,442	7.51	41,741	8.45	42,337	6.88
Imp. Farm Land { Irrig'd }	30,050	9.13	36	8.84	14,223	4.84	17,384	4.38	17,880	4.14	22,441	4.54	28,741	4.67
Unimproved Farm Land	32,614	9.91	27,599	10.13	8,074	2.74	12,129	3.05	12,462	2.88	15,084	3.05	18,236	2.15
Fruit Land	10,996	3.16	10,148	3.73	8,146	2.77	8,349	2.10	8,263	1.91	9,911	2.01	9,862	1.60
Grazing Land	9,136	2.78	11,569	4.25	13,371	4.55	12,474	3.15	12,747	2.95	15,493	3.13	15,526	2.52
Improvements on Acreage	36,145	10.98	35,132	12.90	50,958	17.33	65,407	17.48	75,618	17.50	93,512	18.32	109,523	17.81
Range Horses and Mules	1,643	.50	1,457	.53	1,450	.49	1,587	.40	1,935	.45	3,453	.70	3,823	.62
Other Horses and Mules	252	.08	101	.03	200	.07	212	.05	258	.07	271	.04	45	.01
Range Cattle	1,257	.38	638	.23	543	.18	696	.18	754	.17	871	.08	594	.10
Other Cattle	3,238	.98	1,136	.41	1,612	.55	4,732	1.19	5,127	1.19	5,328	1.08	7,844	1.28
Sheep	2,550	.77	1,660	.61	1,500	.51	1,903	.48	1,818	.42	1,694	.34	2,011	.33
Goats	39,698	12.06	5,522	2.02	7,032	2.30	13,548	3.41	11,888	2.75	9,685	1.96	11,616	1.89
Swine	198	.06	41	.01	71	.02	153	.04	135	.03	128	.03	303	.05
Poultry	72	.02	33	.01	31	.01	154	.02	166	.01	39	.01	116	.02
Merchandise	7,485	2.23	4,595	1.69	9,302	3.16	15,154	3.82	17,672	4.09	25,879	5.24	31,276	5.08
Implement, Tools & Machinery	2,170	.66	690	.25	1,160	.39	2,901	.73	3,969	.92	6,236	1.27	8,378	1.36
Motor Vehicles	9,954	3.02	3,227	1.18	10,808	3.67	13,928	3.51	14,420	3.34	22,632	4.58	27,778	4.52
Household Furnishings	4,211	1.28	1,475	.54	168	.06	578	.15	811	.19	512	.10	766	.13
Other Personal Property	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Air Lines	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Bus Lines	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Car Companies	3,093	.94	9,231	3.38	751	.26	859	.22	1,138	.26	1,640	.33	2,423	.39
Express Companies	41	.01	1,958	.72	3,173	1.08	3,422	.86	3,468	.80	3,758	.76	4,105	.67
Gas Companies	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Pine Line Companies	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Power Companies	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Railroad Companies	2,714	.82	6,927	2.54	9,114	3.10	13,040	3.28	15,827	3.66	18,274	3.70	20,523	3.84
Telephone Companies	85,849	26.08	83,277	30.57	92,356	31.41	113,126	28.49	121,705	28.16	138,693	28.05	139,596	22.69
Terminal Companies	1,491	.45	1,496	.55	1,296	.42	972	.24	936	.22	913	.18	869	.11
Water Companies	3,317	1.01	7,635	2.90	19,566	6.65	21,554	5.44	23,091	5.34	26,204	5.30	25,277	4.11
Transit & Tract'n Companies	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Water Companies	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Mining Companies	7,500	2.31	8,797	3.23	16,097	5.45	38,404	9.67	47,142	10.91	29,744	6.02	107,574	17.49
TOTALS	\$ 329,155*	100.00*	\$ 272,341	100.00	\$ 294,076	100.00	\$ 397,028	100.00	\$ 432,217	100.00	\$ 494,268	100.00	\$ 615,127	100.00
Assessed by:														
County Assessor	\$ 226,296	68.75	\$ 152,996	56.18	\$ 151,666	51.57	\$ 205,078	51.65	\$ 218,374	50.52	\$ 274,405	55.52	\$ 314,510	51.13
State Tax Commission	102,359	31.25	119,345	43.82	142,410	48.43	191,950	48.35	213,543	49.43	219,868	44.48	300,617	48.87

\*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		1945		1946		1947		1948	
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots	17,842	5.08	13,060	5.83	11,927	4.83	13,744	4.90	14,344	5.47	17,529	5.43	18,172	5.29
Imp. Farm Land { Irrig'd }	40,609	11.56	16,940	6.98	14,942	6.05	19,445	6.93	18,746	7.14	23,121	7.16	23,285	6.77
Unimproved Farm Land	8,069	2.30	19,331	5.74	10,142	4.11	12,438	4.43	11,737	4.47	13,786	4.58	14,144	4.11
Fruit Land	239	.07	3,670	1.48	1,635	.66	2,092	.75	2,224	.85	2,327	.72	2,137	.62
Grazing Land	12,359	3.52	10,186	4.20	9,856	4.00	11,082	3.95	10,556	4.03	11,978	3.71	11,363	3.31
Improvements on Acreage	43,806	12.47	34,430	14.20	35,087	14.20	33,517	11.95	35,368	13.48	46,054	14.27	53,046	15.43
Range Horses and Mules	355	.10	1,655	.67	1,758	.70	1,789	.64	1,678	.64	2,374	.74	10,866	3.16
Other Horses and Mules	1,420	.40	666	.27	532	.22	686	.25	667	.25	137	.04	75	.02
Range Cattle	3,566	1.02	1,533	.65	2,395	.96	6,177	2.20	5,738	2.19	6,879	2.16	6,425	1.87
Other Cattle	2,577	.74	874	.36	957	.39	2,073	.74	2,110	.80	2,072	.64	1,939	.56
Sheep	32,676	9.30	7,438	3.07	5,616	2.27	11,577	4.13	11,260	4.29	12,609	3.91	13,315	3.87
Goats	189	.05	49	.02	82	.03	140	.05	146	.06	113	.03	120	.04
Swine	10,944	3.12	233	.10	184	.07	411	.15	298	.11	317	.10	232	.07
Merchandise	3,544	1.01	1,681	.69	5,274	2.14	5,474	1.95	5,960	2.27	9,997	3.10	12,224	3.56
Implement, Tools & Machinery	8,503	2.42	2,625	1.08	2,630	1.07	2,848	1.01	2,940	1.12	4,806	1.49	8,654	2.52
Household Furnishings	5,680	1.62	3,523	1.45	7,382	2.99	7,189	2.56	7,234	2.76	10,339	3.20	13,027	3.79
Other Personal Property	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Air Lines	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Bus Lines	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Car Companies	3,549	1.01	224	.09	154	.06	355	.13	313	.12	945	.29	1,158	.34
Express Companies	23	.01	2,816	.96	181	.07	982	.35	1,208	.46	342	.11	201	.06
Gas Companies	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Pine Line Companies	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Power Companies	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Railroad Companies	4,067	1.16	5,593	2.31	8,951	3.63	7,398	2.64	7,110	2.71	7,975	2.47	6,717	1.95
Telephone Companies	92,766	26.42	94,247	38.85	85,244	35.75	98,220	35.01	95,404	36.55	113,029	35.01	109,932	31.93
Terminal Companies	1,279	.36	1,355	.56	1,062	.43	773	.27	649	.23	635	.20	467	.14
Water Companies	3,744	1.07	4,855	1.86	5,060	2.05	5,149	1.83	5,212	1.99	6,329	1.96	5,916	1.72
Transit & Tract'n Companies	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Water Companies	1,28	.01	1,475	.54	310	.11	578	.15	811	.19	512	.10	766	.13
Mining Companies	42,457	12.09	15,834	6.53	645	.26	578	.21	574	.22	619	.19	661	.19
TOTALS	\$ 351,174*	100.00*	\$ 242,568	100.00	\$ 246,858	100.00	\$ 280,568	100.00	\$ 282,428	100.00	\$ 322,865	100.00	\$ 343,738	100.00
Assessed by:														
County Assessor	\$ 205,505	58.52	\$ 118,621	48.90	\$ 111,984	45.36	\$ 132,288	47.15	\$ 132,566	50.52	\$ 167,680	51.93	\$ 191,254	55.65
State Tax Commission	145,669	41.48	123,942	51.10	134,874	54.64	148,280	52.85	129,862	49.48	155,185	48.07	152,484	44.35

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



## STATE TAX COMMISSION

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

KANE COUNTY	1929		1933		1940		1945		1946		1947		1948	
	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax
City and Town Lots	3,496	5.80	3,495	7.63	3,842	8.02	4,635	7.16	4,782	7.25	4,558	6.56	5,614	6.09
Imp. Farm Land { Dry	4,837	8.02	246	.54	365	.76	720	1.11	687	1.05	943	1.01	658	.71
Unimproved Farm Land { Irrig'd	187	.31	4,027	8.79	3,259	6.80	4,161	6.43	4,346	6.66	5,463	6.58	7,678	8.33
Fruit Land	15,778	26.15	14,694	32.06	12,629	26.36	15,325	23.67	15,914	24.38	19,787	23.82	20,568	22.31
Grazing Land	64	.09	1,136	2.48	1,014	2.12	1,400	2.13	1,491	2.25	1,780	2.25	1,820	.89
Improvements on Lots	8,762	14.51	9,827	21.44	12,083	25.11	14,200	21.93	14,956	22.91	17,847	21.48	23,458	24.36
Range Horses and Mules	1,387	2.22	1,412	3.08	800	1.67	1,318	2.04	1,844	2.06	1,625	1.96	1,850	2.01
Other Horses and Mules	27	.04	8	.02	26	.05	83	.13	59	.09	303	.37	293	.32
Range Cattle	527	.87	286	.62	349	.73	486	.75	489	.75	595	.79	607	.82
Other Cattle	769	1.26	756	1.65	1,440	3.01	898	1.38	1,199	1.82	1,091	1.23	1,091	.12
Sheep	640	1.06	439	.95	521	1.09	1,156	1.77	1,255	1.82	807	.97	7,041	7.64
Goats	11,210	18.58	2,946	6.43	1,451	3.03	6,591	10.64	4,498	6.89	3,607	4.34	3,839	3.62
Swine	1,469	2.42	130	.28	14	.03	30	.05	37	.06	61	.07	102	.11
Poultry	17	.03	15	.03	2	.01	27	.04	6	.01	2	.01	5	.01
Merchandise	2,225	3.69	919	2.00	1,975	4.12	1,527	2.38	1,937	2.97	5,051	6.08	4,810	5.22
Implement, Tools & Mchry.	1,226	2.03	374	.82	330	.69	1,087	1.68	1,281	1.96	2,688	3.24	3,357	3.64
Motor Vehicles	3,181	5.27	939	2.05	2,194	4.58	3,011	4.65	3,354	5.14	4,932	6.00	5,375	5.83
Household Furnishings	2,406	3.99	1,564	3.41	168	.35	414	.64	520	.80	291	.35	87	.09
Other Personal Property			295	.65	141	.29	286	.36	242	.37	976	1.18	1,308	1.41
Air Lines			1,338	2.92	614	1.28								
Bus Lines														
Car Companies														
Express Companies														
Gas Companies														
Pipe Line Companies														
Power Companies														
Railroad Companies														
Telephone Companies														
Telegraph Companies														
Terminal Companies														
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	60,333	100.00*	45,830	100.00	47,914	100.00	64,749	100.00	65,282	100.00	83,072	100.00	92,178	100.00
Assessed by:														
County Assessor	59,958	99.38	43,625	95.19	42,599	88.91	59,616	92.07	60,144	92.13	76,310	91.86	85,071	92.29
State Tax Commission	375	.62	2,205	4.81	5,315	11.09	5,133	7.93	5,138	7.87	6,762	8.14	7,107	7.71

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

## STATE TAX COMMISSION

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

MILLARD COUNTY	1929		1933		1940		1945		1946		1947		1948	
	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax
City and Town Lots	16,501	3.37	15,313	4.26	11,553	4.44	12,759	3.68	13,372	3.80	22,409	4.58	22,715	4.43
Imp. Farm Land { Dry	121,805	24.90	9,730	2.71	4,108	1.58	5,225	1.51	4,095	1.16	7,189	1.47	18,482	3.61
Unimproved Farm Land { Irrig'd	31,423	6.42	78,397	20.44	29,250	11.24	34,650	9.99	36,601	10.41	59,048	12.08	61,618	12.02
Fruit Land	5,584	1.13	12,474	3.47	4,695	1.80	689	.20	794	.21	1,020	.21	1,628	.32
Grazing Land	5,584	1.13	19,443	5.41	5,200	2.00	6,434	1.85	7,309	2.08	10,769	2.20	13,232	2.58
Other Land	3,989	.82	2,407	.67	4,957	1.91	1,005	.29	150	.04	85	.02	2	.00
Improvements on Lots	30,456	6.23	33,078	9.21	26,159	10.06	40,434	11.65	43,151	12.27	58,550	11.97	67,487	13.17
Range Horses and Mules	11,272	2.30	9,179	2.56	4,223	1.62	7,761	2.24	8,583	2.44	11,317	2.31	11,945	2.33
Other Horses and Mules	332	.07	84	.01	163	.06	161	.05	103	.03	169	.03	70	.01
Range Cattle	3,684	.75	1,742	.49	1,658	.64	2,593	.75	2,884	.82	3,902	.82	2,073	.40
Other Cattle	8,902	1.82	4,650	1.29	4,788	1.84	13,329	3.99	14,391	4.09	18,949	3.88	18,110	3.53
Sheep	6,492	1.31	3,145	.88	3,009	1.16	7,446	2.15	5,694	1.62	7,291	1.49	9,208	1.80
Goats	83,615	17.09	17,786	4.95	18,697	7.18	39,857	11.49	37,293	10.60	43,124	8.82	44,983	8.78
Swine	328	.07	55	.02	239	.09	542	.16	672	.19	709	.15	907	.18
Poultry	18,828	2.83	175	.05	230	.09	942	.27	953	.27	1,186	.24	1,190	.23
Merchandise	3,800	.78	6,394	1.78	7,382	2.84	11,854	3.42	11,575	3.29	22,047	4.51	22,315	4.36
Implement, Tools & Mchry.	8,006	1.64	1,449	.40	1,756	.67	5,042	1.45	5,916	1.68	10,712	2.19	11,695	2.28
Household Furnishings	8,572	1.75	2,163	.60	8,570	3.29	10,769	3.10	9,417	2.68	16,991	3.48	18,228	3.56
Other Personal Property			1,340	.37	419	.16	10	.01	508	.14	1,434	.29	1,032	.20
Air Lines			279	.08	324	.12	772	.22	693	.20	843	.17	485	.10
Bus Companies			3,124	.87	3,765	1.45	834	.24	999	.26	1,494	.31	2,134	.42
Car Companies			24	.01	7	.00	5	.00	6	.00	4,494	.92	4,544	.89
Express Companies														
Gas Companies														
Pipe Line Companies														
Power Companies														
Railroad Companies														
Telephone Companies														
Telegraph Companies														
Terminal Companies														
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	489,276	100.00*	359,138	100.00	260,265	100.00	347,051	100.00	351,753	100.00	489,066	100.00	512,379	100.00
Assessed by:														
County Assessor	364,323	74.46	217,440	60.54	136,969	52.63	202,002	58.21	203,401	57.82	295,904	60.51	326,910	63.79
State Tax Commission	124,953	25.54	141,698	39.46	123,296	47.37	145,049	41.79	148,352	42.18	193,102	39.49	185,469	36.21

\*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		1945		1946		1947		1948	
	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	\$ 1,831	.83	\$ 1,834	1.00	\$ 1,952	1.02	\$ 2,189	.95	\$ 2,137	.92
Imp. Farm Land { Irrig'd }	18,981	11.18	15,200	.95	18,324	.83	14,494	.82	14,864	.76	15,886	.82	18,255	.78
Unimproved Farm Land	487	.29	16,002	10.02	12,997	8.13	15,136	8.28	14,864	7.75	19,513	8.46	17,932	7.70
Fruit Land			448	.28	815	.20	407	.22	436	.23	530	.23	492	.21
Grazing Land			24,467	15.32	23,443	14.67	24,062	13.17	23,799	12.40	29,677	12.87	27,218	11.69
Other Land	27,423	16.15	7,719	.45	105	.06	316	.17	339	.18	442	.19	416	.18
Improvements on Lots	5,635	3.32	6,820	4.27	7,212	4.51	9,827	5.38	10,903	5.68	12,547	5.44	13,153	5.65
Range Horses and Mules	5,181	3.05	3,845	2.10	4,206	2.63	4,426	2.42	4,911	2.56	6,269	2.72	6,561	2.82
Other Horses and Mules	185	.11	65	.04	166	.10	150	.08	165	.09	170	.07	93	.04
Range Cattle	693	.41	329	.23	340	.21	470	.26	486	.25	385	.15	296	.13
Other Cattle	1,775	1.04	988	.59	774	.48	1,658	.91	1,729	.90	2,095	.91	2,038	.87
Sheep	1,225	.72	888	.56	832	.52	1,746	.96	2,005	1.04	2,466	1.07	2,275	.98
Goats	947	.56	248	.15	872	.55	1,708	.94	1,836	.70	1,283	.56	264	.11
Swine	50	.03	15	.01	154	.10	54	.03	47	.02	54	.02	115	.05
Poultry			153	.10	53	.03	96	.05	111	.06	115	.05	110	.05
Merchandise	2,541	1.50	1,604	1.04	2,388	1.50	5,102	2.79	3,660	1.91	4,364	1.89	4,558	1.96
Motor Vehicles	1,819	1.07	1,513	.95	820	.58	1,003	.55	1,142	.59	1,430	.62	1,699	.73
Household Furnishings	1,591	.94	1,202	.75	2,649	1.66	3,740	2.05	3,844	2.00	5,478	2.38	6,250	2.68
Other Personal Property			707	.44	26	.02								
Air Lines	846	.50	327	.20	113	.07	172	.09	320	.17	382	.14	355	.15
Bus Lines			64	.04	247	.15	389	.21	474	.25	514	.22	638	.27
Car Companies	1,279	.75	839	.53	1,453	.91	1,491	.82	1,507	.78	1,665	.72	1,621	.70
Express Companies	10		3		2		3		3		8		8	
Gas Companies			4,683	2.93	8,947	5.60	9,696	5.31	10,513	5.48	12,253	5.31	11,699	5.02
Pipe Line Companies					7,189	4.50	6,464	3.54	7,013	3.65	8,609	3.73	7,900	3.39
Power Companies	6,872	4.05	8,436	5.28	6,746	4.22	6,041	3.30	6,532	3.43	7,717	3.35	7,904	3.39
Railroad Companies	67,991	40.03	63,829	39.96	61,759	38.54	70,664	38.67	76,365	39.80	87,926	38.13	76,600	32.90
Telephone Companies	1,267	.75	1,076	.67	825	.52	587	.32	572	.30	568	.25	343	.15
Terminal Companies	874	.51	1,130	.71	1,555	.97	1,595	.87	1,722	.90	2,054	.89	1,839	.79
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	\$ 18,487	10.89	\$ 17,122	10.72	\$ 10,839	6.78	\$ 12,080	6.61	\$ 13,310	6.94	\$ 17,868	7.75	\$ 35,460	15.23
Assessed by:	\$ 169,822*	100.00*	\$ 159,729	100.00	\$ 159,824	100.00	\$ 182,739	100.00	\$ 191,875	100.00	\$ 230,612	100.00	\$ 232,852	100.00
County Assessor	\$ 73,042	43.01	\$ 62,547	39.16	\$ 60,149	37.63	\$ 73,401	40.17	\$ 73,509	38.31	\$ 91,175	39.54	\$ 87,848	37.73
State Tax Commission	96,780	56.99	97,182	60.84	99,675	62.37	109,338	59.83	118,366	61.69	139,437	60.46	145,004	62.27

\*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		1945		1946		1947		1948	
	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	\$ 1,728	2.61	\$ 1,729	2.65	\$ 1,843	2.42	\$ 1,927	2.38
Imp. Farm Land { Irrig'd }	22,926	39.15	1,024	2.18	15,832	28.68	18,276	27.62	18,546	28.38	21,301	28.01	22,485	27.80
Unimproved Farm Land	747	1.28	15,572	33.14	4,808	8.71	5,516	8.79	5,796	8.87	7,936	10.43	7,212	8.92
Fruit Land			3,729	7.94										
Grazing Land			1,501	3.19	1,544	2.80	2,053	3.11	2,763	4.23	2,316	3.05	2,341	2.89
Other Land	155	.26	193	.41	332	.60	606	.92	10	.01	2,543	3.73	605	.75
Improvements on Lots	893	1.53	4,060	8.64	5,122	9.28	6,098	9.12	3,977	6.09	3,742	4.91	7,746	9.58
Range Horses and Mules	2,560	4.37	2,136	4.54	2,810	5.09	1,663	2.51	3,990	6.10	5,829	7.66	3,603	4.45
Other Horses and Mules	284	.49	145	.31	84	.15	55	.08	381	1.35	605	.80	607	.75
Range Cattle	606	1.03	267	.57	551	1.00	921	1.41	4,818	6.61	4,751	6.25	5,128	6.34
Other Cattle	3,373	5.76	1,929	4.11	2,135	3.87	4,921	6.49	1,863	2.85	1,893	2.49	2,034	2.51
Sheep	694	1.18	1,454	3.06	1,197	2.17	1,952	2.95	903	1.38	855	1.12	935	1.15
Goats	3,976	6.79	773	1.64	870	1.58	1,555	2.05	1,863	2.85	1,893	2.49	2,034	2.51
Swine	181	.31	48	.10	152	.28	182	.28	151	.23	170	.22	371	.46
Poultry	165	.28	31	.07	152	.28	182	.28	151	.23	170	.22	371	.46
Merchandise	1,261	2.15	1,278	2.72	1,169	2.12	1,692	2.56	1,438	2.20	3,086	4.06	2,622	3.24
Motor Vehicles	1,597	2.63	642	1.36	1,368	2.48	2,809	3.79	2,731	4.18	3,734	4.91	4,827	5.97
Household Furnishings	1,815	3.10	830	1.77	2,514	4.55	3,214	4.86	3,245	4.96	3,445	4.53	4,270	5.28
Other Personal Property			555	1.18										
Air Lines	635	1.09	309	.66	85	.15	33	.05	36	.05	46	.06	303	.37
Bus Lines			9	.02	68	.12	182	.27	208	.32	234	.31	360	.45
Car Companies	159	.27	120	.25	238	.43	254	.38	237	.36	234	.31	247	.31
Express Companies	17	.03	120	.25	238	.43	254	.38	237	.36	234	.31	247	.31
Gas Companies	159	.27	120	.25	238	.43	254	.38	237	.36	234	.31	247	.31
Pipe Line Companies			120	.25	238	.43	254	.38	237	.36	234	.31	247	.31
Power Companies			900	1.91	2,098	3.80	2,427	3.67	2,377	3.64	2,492	3.28	2,560	3.17
Railroad Companies	412	.71	4,643	9.88	4,616	8.36	5,877	8.88	5,788	8.66	6,149	8.09	6,095	7.54
Telephone Companies	3,650	6.23	3,650	7.71	3,650	6.54	3,650	5.54	3,650	5.54	3,650	5.54	3,650	5.54
Terminal Companies	37	.06	35	.08	25	.05	17	.03	17	.03	17	.03	12	.01
Transit & Tract'n Companies	148	.25	628	1.34	1,082	1.96	1,055	1.60	1,062	1.62	1,206	1.58	1,214	1.50
Water Companies														
Mining Companies														
TOTALS	\$ 5,541	9.46	\$ 3,681	7.83	\$ 4,915	8.90	\$ 3,926	5.93	\$ 3,288	5.03	\$ 3,527	4.64	\$ 3,380	4.18
Assessed by:	\$ 58,559*	100.00*	\$ 46,995	100.00	\$ 55,198	100.00	\$ 66,172	100.00	\$ 65,954	100.00	\$ 76,051	100.00	\$ 80,884	100.00
County Assessor	\$ 48,595	82.98	\$ 36,978	78.69	\$ 42,156	76.37	\$ 52,431	79.23	\$ 52,377	80.14	\$ 62,095	81.64	\$ 67,016	82.84
State Tax Commission	9,964	17.02	10,017	21.31	13,042	23.63	13,741	20.77	12,977	19.86	13,956	18.36	13,868	17.16

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



RICH COUNTY

[illegible]

SALT LAKE COUNTY

	1929		1933		1940		1945		1946		1947		1948	
	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax	Taxes Charged	Percent- Total Tax
City and Town Lots	\$ 2,045,607	21.72	\$ 1,870,106	24.43	\$ 1,842,263	15.39	\$ 1,653,744	15.51	\$ 1,690,290	15.79	\$ 2,109,101	14.69	\$ 2,173,224	13.25
Imp. Farm Land { Dry	217,979	2.31	5,538	.07	7,644	.09	7,957	.08						
Unimproved Farm Land	5,155	.05	199,103	2.60	163,497	1.35	175,923	1.65	(a)	(a)	(a)	(a)	(a)	(a)
Fruit Land	1,977	.02	5,265	.07	11,858	.14	13,081	.12	(a)	(a)	(a)	(a)	(a)	(a)
Grazing Land	33,535	.36	1,755	.02	1,019	.01	943	.01	(a)	(a)	(a)	(a)	(a)	(a)
Other Land	15,642	.17	8,374	.47	3,607	.04	4,397	.04	(a)	(a)	(a)	(a)	(a)	(a)
Improvements on Lots	2,697,318	28.65	6,208	.21	24,056	.29	39,843	.37	242,455	2.27	366,363	2.56	814,570	1.92
Improvements on Acreage	175,590	1.86	2,854,470	37.28	2,704,697	32.22	3,852,795	31.44	3,447,028	32.21	4,438,187	30.74	4,922,442	30.01
Range Horses and Mules			232,724	3.04	315,100	3.75	341,504	3.20	345,698	3.23	509,085	3.56	513,832	3.13
Other Horses and Mules														
Range Cattle	4,066	.04	1,896	.02	1,969	.02	3,327	.03	3,503	.03	2,750	.02	1,983	.01
Other Cattle														
Sheep	9,063	.10	5,149	.07	5,820	.07	11,493	.11	11,378	.11	12,936	.09	10,008	.06
Goats	3,997	.03	308	.01	1,176	.01	1,347	.01	1,771	.02	2,238	.02	2,045	.01
Swine	289		47		67		36		61		179		69	
Poultry			1,767	.02	202	.04	767	.01	1,114	.01	1,749	.01	1,400	.01
Merchandise	548,316	5.82	391,863	5.12	3,402	.04	4,232	.04	5,315	.05	6,513	.05	5,916	.04
Implements, Tools & Mchry.	213,518	2.27	296,618	2.96	534,398	6.37	766,450	7.19	829,684	7.75	1,447,483	10.08	1,536,418	9.37
Motor Vehicles	249,977	2.65	199,828	1.70	228,575	2.72	429,718	2.55	318,913	2.98	520,167	3.82	549,314	3.35
Household Furnishings			248,600	3.33	307,799	3.67	429,786	4.03	404,630	3.78	585,740	4.08	694,952	4.24
Other Personal Property	384,741	4.09	8,663	.11	69,828	.83	128,466	1.20	125,985	1.18	174,614	1.22	178,609	1.09
Air Lines					10,448	.13	128,466	1.20						
Bus Lines					3,737	.05	7,721	.07	7,739	.07	8,538	.06	9,028	.06
Car Companies	9,488	.10	981	.01	11,372	.14	14,444	.14	15,089	.14	20,378	.14	34,788	.21
Express Companies	6,381	.07	10,339	.14	17,184	.21	18,406	.17	19,432	.18	21,350	.15	21,675	.13
Railroad Companies			60,590	.79	1,203	.01	1,367	.01	1,475	.01	1,757	.01	1,526	.01
Power Companies					115,719	1.38	130,770	1.23	133,821	1.25	177,547	1.24	194,225	1.18
Telephone Companies	220,075	2.34	236,003	3.74	1,150	.01	503	.01	978	.01	1,541	.01	1,242	
Telegraph Companies	415,801	4.42	502,790	6.57	347,123	3.26	352,566	3.26	352,566	3.29	435,591	3.03	412,171	2.51

(\*) increase not classified in Salt Lake County reports in 1946, 1947 and 1948. "Other Land" figures are total taxes charged against all acreage.







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

	1929		1933		1940		1945		1946		1947		1948	
	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
SEVIER COUNTY														
City and Town Lots	29,526	8.07	31,562	10.03	25,351	9.52	30,275	9.30	32,231	9.27	37,516	9.09	39,276	8.33
Imp. Farm Land { Dry	92,228	25.22	95	.03	53,255	20.00	65,135	19.94	69,080	19.86	80,108	19.42	84,080	17.92
Unimproved Farm Land	5,578	1.53	7,732	2.43	6,477	2.43	8,236	2.52	8,637	2.48	9,920	2.40	10,667	2.24
Fruit Land	4,478	1.23	4,497	1.23	4,497	1.23	4,497	1.23	4,497	1.23	4,497	1.23	4,497	1.23
Grazing Land	3,544	1.00	3,544	1.00	3,544	1.00	3,544	1.00	3,544	1.00	3,544	1.00	3,544	1.00
Other Land	1,374	.38	1,374	.38	1,374	.38	1,374	.38	1,374	.38	1,374	.38	1,374	.38
Improvements on Lots	58,539	16.01	66,842	21.24	73,456	27.59	85,382	26.13	92,450	26.53	110,634	26.32	131,011	28.09
Range Horses and Mules	10,370	2.84	11,422	3.63	8,052	3.02	7,444	2.31	9,098	2.62	10,020	2.42	11,666	2.45
Other Horses and Mules	870	.24	418	.13	447	.17	511	.16	582	.17	570	.14	655	.10
Range Cattle	3,323	.91	1,697	.54	1,898	.71	2,024	.62	2,016	.58	1,563	.38	1,271	.27
Other Cattle	7,183	1.96	4,154	1.32	3,761	1.41	7,736	2.37	7,454	2.14	8,216	1.99	9,261	2.02
Sheep	15,120	4.13	4,863	1.39	4,230	1.59	8,107	2.48	8,675	2.49	9,397	2.28	9,818	2.06
Goats	19,594	5.35	2,220	.71	2,330	.88	4,888	1.50	4,859	1.40	4,227	1.02	4,198	.88
Swine	847	.23	19	.01	31	.01	31	.01	31	.01	31	.01	31	.01
Poultry	380	.10	108	.03	199	.07	345	.11	321	.09	293	.07	425	.09
Merchandise	16,131	4.41	10,002	3.18	11,294	4.34	17,741	5.33	19,601	5.63	29,931	7.25	30,445	6.38
Motor Vehicles	6,378	1.91	5,413	1.72	2,360	.89	4,894	1.34	4,670	1.34	6,543	1.59	8,604	1.80
Household Furnishings	11,044	3.02	7,061	2.24	14,422	5.42	18,360	5.62	18,451	5.30	24,665	5.98	34,214	7.17
Other Personal Property	8,639	2.38	1,777	.66	85	.03	311	.09	1,099	.32	1,167	.28	1,045	.22
Air Lines	85	.03	85	.03	85	.03	85	.03	85	.03	85	.03	85	.03
Car Companies	2,245	.61	1,579	.50	1,973	.74	1,619	.50	1,598	.46	1,647	.40	1,217	.26
Gas Companies	11	.01	12	.01	12	.01	12	.01	12	.01	12	.01	12	.01
Pipe Line Companies	4,298	1.18	4,778	1.52	6,310	2.37	7,664	2.34	8,307	2.41	9,521	2.31	10,054	2.11
Railroad Companies	34,448	9.42	43,391	13.79	30,900	11.64	35,524	10.88	37,019	10.64	40,924	9.92	42,400	8.89
Telephone Companies	397	.11	404	.13	212	.08	166	.05	158	.05	150	.04	123	.03
Terminal Companies	3,638	.99	5,330	1.69	5,911	2.22	6,057	1.85	6,454	1.86	7,491	1.82	9,361	1.96
Transit & Trac'n Companies	5,425	1.48	9,426	3.00	4,594	1.73	3,678	1.13	4,277	1.23	5,811	1.41	20,166	4.23
Water Companies	5,425	1.48	9,426	3.00	4,594	1.73	3,678	1.13	4,277	1.23	5,811	1.41	20,166	4.23
Mining Companies	5,425	1.48	9,426	3.00	4,594	1.73	3,678	1.13	4,277	1.23	5,811	1.41	20,166	4.23
TOTALS	\$ 365,708*	100.00*	\$ 314,632	100.00	\$ 266,279	100.00	\$ 326,621	100.00	\$ 347,857	100.00	\$ 412,566	100.00	\$ 447,061	100.00
Assessed by:														
County Assessor	\$ 315,410	86.25	\$ 249,627	79.34	\$ 216,072	81.15	\$ 271,435	83.12	\$ 289,296	83.17	\$ 345,916	83.83	\$ 391,918	82.14
State Tax Commission	50,298	13.75	65,005	20.66	50,207	18.85	55,186	16.88	58,561	16.88	66,650	16.17	85,143	17.36

\*Includes taxes on intangibles in the amount of \$13,984, or 5.19%.

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

	1929		1933		1940		1945		1946		1947		1948	
	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
SUMMIT COUNTY														
City and Town Lots	9,143	1.87	9,511	2.77	10,092	2.66	10,849	2.75	10,156	2.67	11,398	2.82	11,663	2.87
Imp. Farm Land { Dry	31,226	6.40	27,899	8.10	26,587	7.00	28,671	7.27	28,354	7.43	34,476	7.80	35,097	7.75
Unimproved Farm Land	2,647	.54	2,380	.69	2,517	.66	2,398	.61	2,363	.62	2,847	.63	2,811	.62
Fruit Land	55,151	11.30	44,653	13.01	36,501	9.61	32,857	8.33	32,341	8.51	40,514	8.96	41,323	9.12
Grazing Land	5,314	.96	5,444	1.16	1,452	.30	947	.24	1,001	.24	1,019	.23	993	.23
Other Land	25,298	5.18	27,184	7.92	22,498	5.92	28,504	7.23	28,058	7.38	30,767	6.80	33,027	7.29
Improvements on Lots	9,638	1.85	9,825	2.72	9,954	2.62	13,414	3.40	13,938	3.54	16,680	3.69	18,293	4.04
Range Horses and Mules	1,380	.28	86	.02	417	.11	263	.07	327	.08	217	.05	217	.05
Other Horses and Mules	1,286	.26	644	.19	734	.19	853	.22	773	.20	688	.15	659	.15
Range Cattle	4,322	.89	2,090	.61	1,679	.44	2,706	.69	2,146	.56	3,379	.75	3,096	.68
Other Cattle	5,621	1.15	2,339	.68	2,976	.78	6,154	1.56	6,044	1.59	6,889	1.51	7,496	1.65
Sheep	4,235	.88	682	.20	1,210	.32	1,142	.29	889	.23	1,024	.23	1,085	.24
Goats	88	.02	16	.01	34	.01	67	.02	48	.01	13	.00	39	.01
Swine	9,979	2.04	128	.03	1,775	.05	288	.07	268	.07	40	.01	240	.05
Poultry	1,668	.34	5,703	1.66	3,525	.93	3,270	.83	3,229	.85	264	.06	4,817	1.06
Merchandise	10,016	2.07	1,088	.32	993	.26	1,691	.43	2,110	.55	6,343	1.40	3,094	.68
Motor Vehicles	5,590	1.14	4,107	1.20	8,740	2.30	9,668	2.45	9,021	2.37	12,980	2.87	16,056	3.54
Household Furnishings	5,590	1.14	810	.24	1,633	.04	601	.15	478	.13	897	.20	868	.19
Other Personal Property	17	.00	147	.04	435	.11	709	.19	841	.22	1,065	.24	1,378	.30
Air Lines	3,559	.73	2,114	.62	3,805	1.00	3,663	.93	3,352	.88	3,337	.75	3,543	.78
Car Companies	10,941	2.24	11,365	3.31	29,109	7.66	29,433	7.47	28,840	7.59	35,494	7.85	36,101	7.97
Express Companies	140,378	28.76	127,784	37.23	131,538	34.63	11,438	2.90	11,216	2.95	12,286	2.72	11,727	2.59
Gas Companies	2,194	.45	1,865	.54	1,448	.38	141,051	35.76	137,698	36.22	157,090	34.75	146,064	32.24
Pipe Line Companies	4,819	.99	5,503	1.60	7,920	2.09	18,057	4.58	19,053	5.01	21,943	4.85	21,718	4.80
Railroad Companies	141,184	28.91	19	.01	175	.05	179	.05	172	.05	206	.05	156	.03
Telephone Companies	3,559	.73	2,114	.62	3,805	1.00	3,663	.93	3,352	.88	3,337	.75	3,543	.78
Terminal Companies	17	.00	147	.04	435	.11	709	.19	841	.22	1,065	.24	1,378	.30
Transit & Trac'n Companies	141,184	28.91	19	.01	175	.05	179	.05	172	.05	206	.05	156	.03
Water Companies	141,184	28.91	19	.01	175	.05	179	.05	172	.05	206	.05	156	.03
Mining Companies	141,184	28.91	19	.01	175	.05	179	.05	172	.05	206	.05	156	.03
TOTALS	\$ 488,096*	100.00*	\$ 343,187	100.00	\$ 379,865	100.00	\$ 394,339	100.00	\$ 380,222	100.00	\$ 452,097	100.00	\$ 453,070	100.00
Assessed by:														
County Assessor	\$ 185,951	38.10	\$ 143,440	41.80	\$ 130,784	34.43	\$ 145,072	36.79	\$ 141,858	37.31	\$ 179,655	38.40	\$ 181,664	40.09
State Tax Commission	302,145	61.90	199,747	58.20	249,081	65.57	249,267	63.21	238,364	62.69	278,542	61.60	271,406	59.91

\*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		1945		1946		1947		1948	
	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	13,125	2.99	13,965	2.99	16,135	2.72	16,904	2.71
Imp. Farm Land { Dry	15,248	2.81	4,082	1.11	3,167	0.89	2,653	0.61	2,839	0.61	3,735	0.63	3,823	0.61
Unimproved Farm Land { Irrig'd	15,192	2.80	6,590	1.81	7,640	2.15	7,658	1.75	7,917	1.89	10,908	1.84	11,049	1.77
Fruit Land	15,715	2.86	5,612	1.54	1,925	0.53	1,360	0.31	1,446	0.31	1,855	0.31	1,908	0.31
Grazing Land	6,039	1.13	4,988	1.34	30	0.01	19	0.01	20	0.01	27	0.01	28	0.01
Other Land	5,577	1.11	5,590	1.53	7,820	2.06	6,480	1.47	6,715	1.44	9,178	1.55	10,032	1.61
Improvements on Lots	51,869	9.53	2,752	0.76	1,685	0.48	1,624	0.37	1,739	0.37	2,450	0.40	2,497	0.40
Range Horses and Mules	44,709	8.25	38,860	10.66	34,982	9.85	64,452	14.70	68,142	14.59	82,466	13.91	92,956	14.89
Other Horses and Mules	150	0.03	25,679	7.05	22,443	6.32	24,011	5.48	25,647	5.69	35,354	5.96	36,264	5.81
Range Cattle	1,310	0.24	46	0.01	180	0.05	211	0.05	201	0.04	236	0.04	175	0.03
Other Cattle	3,588	0.66	622	0.17	470	0.13	912	0.21	983	0.21	962	0.16	888	0.14
Sheep	1,342	0.25	1,531	0.42	1,825	0.51	4,451	1.02	4,936	1.06	6,396	1.08	6,585	1.05
Goats	46,587	8.58	758	0.21	620	0.17	1,626	0.37	1,754	0.37	2,027	0.34	2,029	0.33
Swine	32	0.01	10,868	2.84	12,779	3.60	30,684	7.00	31,201	6.68	31,516	5.31	36,530	5.85
Poultry	63	0.01	16	0.01	22	0.01	93	0.02	77	0.02	68	0.01	92	0.01
Merchandise	9,070	1.67	8,082	2.22	7,460	2.10	202	0.05	208	0.04	182	0.03	178	0.03
Implement, Tools & Mchry.	35,365	6.53	23,778	6.52	20,824	5.86	9,639	2.20	10,533	2.26	16,840	2.84	16,626	2.66
Motor Vehicles	3,226	1.52	3,156	0.87	10,959	3.08	18,944	4.32	20,140	4.51	27,388	4.62	28,572	4.58
Household Furnishings	15,778	2.91	4,130	1.13	1,115	0.03	16,237	3.70	14,050	3.01	19,224	3.24	22,813	3.65
Other Personal Property			522	0.14	702	0.20	628	0.14	443	0.10	714	0.12	1,014	0.16
Air Lines					818	0.23								
Bus Lines			140	0.04	651	1.8	1,417	0.32	1,750	0.37	2,434	0.41	4,550	0.73
Car Companies	6,116	1.13	4,303	1.18	5,049	1.42	4,621	1.05	4,561	0.97	5,637	0.95	6,081	0.97
Gas Companies	110	0.02	2,767	0.76	4,422	1.24	4,612	1.05	4,898	1.05	6,006	1.01	6,526	1.05
Pipe Line Companies														
Power Companies	7,436	1.37	8,435	2.32	12,294	3.46	9,640	2.20	10,158	2.18	12,285	2.06	11,049	1.77
Railroad Companies	199,666	36.83	156,518	42.95	123,803	34.85	152,757	34.84	165,850	35.51	211,364	35.64	211,399	33.84
Telephone Companies	4,392	0.81	3,299	0.91	1,812	0.51	1,013	0.23	939	0.21	1,064	0.18	834	0.13
Terminal Companies	7,203	1.33	11,896	3.26	14,647	4.12	30,578	6.97	33,063	7.08	41,409	6.98	41,064	6.58
Transit & Tract'n Companies														
Water Companies	2,205	0.41	2,033	0.56	2,281	0.63	1,930	0.44	2,014	0.43	2,719	0.46	1,837	0.29
Mining Companies	27,200	5.01	15,868	4.35	45,967	12.94	26,884	6.13	30,874	6.61	42,606	7.19	50,218	8.04
TOTALS	\$ 542,075*	100.00*	\$ 364,417	100.00	\$ 355,291	100.00	\$ 438,463	100.00	\$ 467,076	100.00	\$ 593,040	100.00	\$ 624,373	100.00
Assessed by:														
County Assessor	\$ 291,455	53.09	\$ 159,144	43.67	\$ 143,594	40.42	\$ 205,009	46.76	\$ 212,956	45.59	\$ 267,561	45.12	\$ 290,913	46.60
State Tax Commission	\$ 250,620	46.91	\$ 205,273	56.33	\$ 211,697	59.58	\$ 233,454	53.24	\$ 254,120	54.41	\$ 325,479	54.88	\$ 333,460	53.40

\*Includes taxes on intangibles in the amount of \$5,996, 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		1945		1946		1947		1948	
	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	3.34	8,976	3.89	10,416	3.99	15,206	5.13	18,128	5.26
Imp. Farm Land { Dry	31,857	12.86	26,784	15.12	23,850	13.27	25,439	11.02	27,513	10.53	35,175	11.87	38,233	10.95
Unimproved Farm Land	12,823	5.18	10,231	5.77	9,256	5.15	9,743	4.22	10,946	3.96	13,307	4.49	11,752	3.41
Fruit Land	14,189	5.73	10,406	5.87	11,940	6.64	14,749	6.39	16,503	6.32	21,364	7.21	23,576	6.65
Grazing Land			1,254	0.71	1,501	0.83	1,261	0.55	1,266	0.54	1,266	0.43	1,266	0.36
Improvements on Lots	22,640	9.14	22,247	12.56	26,273	14.61	28,644	12.41	35,559	13.55	41,760	14.10	53,513	15.52
Range Horses and Mules	14,168	5.72	13,095	7.30	12,688	7.06	12,882	5.58	14,552	5.57	16,916	6.71	27,460	7.97
Other Horses and Mules	998	0.37	537	0.30	1,035	0.58	1,071	0.46	1,056	0.40	986	0.38	477	0.14
Range Cattle	2,530	1.02	1,707	0.96	1,781	0.99	2,926	1.07	2,441	0.93	1,431	0.48	1,860	0.54
Other Cattle	8,939	3.61	4,359	2.46	4,727	2.63	10,984	4.76	12,184	4.66	10,317	3.48	10,677	3.10
Sheep	1,969	0.80	3,500	1.97	4,078	2.27	8,476	3.67	9,286	3.56	8,352	2.82	9,568	2.77
Goats	47,126	19.03	9,301	5.25	14,191	7.89	25,932	11.23	24,469	9.37	19,642	6.63	21,883	6.35
Swine	168	0.07	65	0.04	384	0.21	564	0.24	572	0.22	385	0.13	603	0.17
Poultry	12,901	5.21	4,781	2.70	5,462	3.03	435	0.19	425	0.16	438	0.15	441	0.13
Merchandise	5,873	2.17	2,418	1.36	2,447	1.36	10,126	4.39	14,180	5.43	16,170	5.46	23,631	6.85
Implement, Tools & Mchry.	7,549	3.05	8,394	1.85	8,598	4.95	5,111	2.22	6,421	2.46	7,583	2.56	9,309	2.70
Household Furnishings			3,759	2.12	1,655	0.99	11,623	5.04	15,673	6.00	19,315	6.52	22,476	6.52
Other Personal Property	6,887	2.58	1,636	0.92	965	0.53	1,785	0.77	2,754	1.05	1,789	0.60	2,089	0.61
Air Lines														
Bus Lines			29	0.02	117	0.07	462	0.20	535	0.21	787	0.27	1,442	0.42
Car Companies														
Express Companies														
Gas Companies	5	0.00	1,595	0.90	683	0.38								
Pipe Line Companies														
Power Companies			3,501	1.98	6,893	3.84	7,651	3.31	8,527	3.26	9,830	3.32	16,925	4.91
Railroad Companies	98	0.04	5,260	2.97										
Telephone Companies														
Terminal Companies	1,850	0.75	3,008	1.70	3,907	2.17	3,473	1.50	3,912	1.50	4,756	1.61	5,705	1.65
Transit & Tract'n Companies														
Water Companies														
Mining Companies	44,222	17.85	37,937	21.41	28,585	15.90	39,186	16.95	42,399	16.23	49,153	16.59	39,720	11.52
TOTALS	\$ 247,674*	100.00*	\$ 177,184	100.00	\$ 179,778	100.00	\$ 230,867	100.00	\$ 261,229	100.00	\$ 296,262	100.00	\$ 344,717	100.00
Assessed by:														
County Assessor	\$ 201,677	81.42	\$ 125,843	71.02	\$ 139,593	77.65	\$ 180,145	78.03	\$ 205,856	78.80	\$ 231,786	78.21	\$ 280,925	81.50
State Tax Commission	\$ 45,997	18.58	\$ 51,341	28.98	\$ 40,185	22.35	\$ 50,722	21.97	\$ 55,373	21.20	\$ 64,526	21.79	\$ 63,792	18.50

\*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			1945			1946			1947			1948		
	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		\$ 183,397	7.93		\$ 161,632	7.41		\$ 218,234	7.21		\$ 257,396	7.41	
Imp. Farm Land { Dry } { Irrig'd }	276,988	15.30		7,432	.47		4,945	.32		19,701	.93		5,018	.23		7,375	.24		30,982	.24	
Unimproved Farm Land	10,569	.58		241,151	15.22		175,069	11.31		19,411	9.30		190,410	8.74		267,642	8.85		303,321	8.66	
Fruit Land	14,287	.79		9,424	.59		11,693	.76		12,302	.58		11,870	.54		17,401	.58		20,024	.58	
Grazing Land	35,053	1.94		12,037	.76		12,563	.81		12,764	.60		12,695	.58		18,146	.60		19,557	.56	
Other Land	97	.05		34,831	2.20		13,492	.87		15,343	.72		15,257	.70		21,666	.72		24,154	.70	
Improvements on Lots	263,083	14.54		1,413	.09		1,146	.07		1,601	.08		429	.02		939	.08		645,465	18.58	
Range Horses and Mules	128,519	7.10		279,388	17.63		289,192	18.69		449,482	21.17		464,731	21.32		555,879	18.37		660,688	19.02	
Other Horses and Mules	917	.05		132,411	8.35		155,109	10.02		451,804	21.28		465,778	21.37		591,700	19.56		680,688	19.02	
Range Cattle	6,932	.36		4,699	.03		448	.03		603	.03		466	.02		2,976	.10		3,470	.09	
Other Cattle	9,984	.55		5,684	.36		5,799	.38		13,165	.62		15,107	.69		17,519	.58		20,355	.59	
Sheep	15,203	.84		8,803	.52		7,968	.52		12,253	.62		13,663	.63		14,739	.49		17,245	.40	
Goats	14,678	.81		1,829	.12		2,306	.15		5,780	.27		4,043	.18		2,841	.09		5,160	.15	
Swine	413	.02		100	.01		183	.01		391	.02		357	.02		398	.01		665	.02	
Poultry	77,065	4.26		3,302	.21		2,822	.18		8,554	.41		4,510	.21		4,886	.14		4,233	.12	
Merchandise	48,292	2.67		62,772	3.96		99,210	6.41		119,411	5.62		127,958	5.87		234,167	7.74		274,607	7.91	
Motor Vehicles	48,313	2.67		49,429	3.12		52,103	3.37		64,050	3.02		80,504	3.69		83,908	11.14		89,794	11.34	
Household Furnishings	36,083	1.99		30,663	1.93		75,346	4.57		112,494	5.30		104,323	4.79		147,460	4.87		190,693	5.49	
Other Personal Property	36,083	1.99		27,057	1.71		1,043	.07		2,706	.13		2,796	.13		4,758	.16		11,790	.34	
Air Lines	120,134	6.64		5,046	.32		971	.06		400	.02		358	.02		392	.01		255	.01	
Bus Lines	9,995	.55		513	.03		1,359	.09		2,245	.11		2,872	.13		4,440	.15		5,113	.15	
Car Companies	160	.01		8,225	.53		12,215	.79		12,221	.57		12,396	.57		13,892	.39		15,132	.39	
Express Companies				86	.01		41	.01		80	.01		75	.01		57	.01		119	.01	
Gas Companies				7,481	.47		12,568	.81		14,675	.69		14,995	.69		17,396	.57		31,744	.91	
Pipe Line Companies																					
Power Companies	120,134	6.64		132,863	8.38		141,694	9.16		100,093	4.71		100,099	4.59		122,051	4.03		124,393	3.58	
Railroad Companies	294,737	16.29		306,284	19.33		261,016	16.86		288,884	13.60		294,117	13.49		332,116	10.98		356,479	10.26	
Telephone Companies	2,511	.14		2,816	.18		1,887	.12		1,224	.06		1,155	.05		927	.04		927	.04	
Terminal Companies	19,722	1.09		21,080	1.33		24,670	1.59		29,004	1.37		30,423	1.40		37,157	1.23		41,703	1.20	
Transit & Fract'n Companies																					
Water Companies																					
Mining Companies																					
TOTALS	\$ 1,809,358*	100.00*		\$ 1,584,643	100.00		\$ 1,547,711	100.00		\$ 2,123,009	100.00		\$ 2,179,820	100.00		\$ 3,025,182	100.00		\$ 3,473,214	100.00	
Assessed by:																					
County Assessor	\$ 1,178,008	65.11		\$ 1,055,349	66.60		\$ 1,047,473	67.63		\$ 1,653,392	77.88		\$ 1,685,997	77.85		\$ 2,465,631	81.50		\$ 2,859,299	82.32	
State Tax Commission	631,350	34.89		529,294	33.40		500,238	32.32		469,611	22.12		493,823	22.65		559,551	18.50		618,915	17.68	
*Includes taxes on intangibles in the amount of \$46,898 or 2.59 %.																					

\*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

	1929			1933			1940			1945			1946			1947			1948			
	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	5,666	2.27	\$	2,267	3.92	\$	5,590	4.27	\$	5,891	3.43	\$	5,710	3.34	\$	9,486	4.76	\$	10,122	4.79	\$	
Imp. Farm Land { Dry	32,063	12.85		24,819	18.46		22,256	16.99		22,957	13.02		23,243	13.61		25,591	12.85		25,591	12.85		
Unimproved Farm Land	2,268	.91		1,625	1.21		1,379	1.05		1,385	.81		1,399	.82		1,610	.76		1,491	.70		
Fruit Land				7																		
Grazing Land	22,590	9.05		19,412	14.44		15,531	11.86		15,523	9.04		15,710	9.20		17,745	8.91		17,732	8.88		
Other Land				35	.03		327	.25		329	.02		336	.23		552	.28		338	.16		
Improvements on Lots	18,471	7.40		16,613	12.36		16,826	12.84		24,317	14.16		23,977	14.04		27,733	13.92		32,672	15.45		
Range Horses and Mules	7,742	3.10		7,121	5.30		6,654	5.08		10,540	6.14		11,278	6.61		12,444	6.25		14,013	6.63		
Other Horses and Mules	220	.09		54	.04		46	.03		133	.08		130	.08		103	.05		159	.08		
Range Cattle	852	.34		543	.40		576	.44		723	.42		701	.41		450	.23		405	.19		
Other Cattle	3,062	1.23		1,668	1.24		1,857	1.42		3,886	2.26		4,026	2.36		8,728	1.87		8,409	1.61		
Other Cattle	2,781	1.12		1,560	1.16		2,006	1.53		4,138	2.26		4,045	2.37		4,201	2.11		4,580	2.17		
Sheep	2,248	.90		1,526	.21		308	.23		603	.35		496	.29		282	.14		433	.20		
Goats							2															
Swine	56	.02		12	.01		13	.01		28	.01		1	.01		1	.01		1	.01		
Poultry							13			28			1			1			1			
Merchandise							100			130			138			163			25			
Implements, Tools & Machinery	7,583	3.04		4,677	3.48		4,574	3.49		5,858	3.41		5,995	3.51		8,601	4.32		9,430	4.46		
Motor Vehicles	1,135	.45		850	.63		2,383	1.82		975	.57		976	.57		1,565	.79		1,653	.78		
Household Furnishings	4,445	1.78		2,026	1.51		6,553	5.00		7,494	4.36		6,788	3.98		9,732	4.59		12,482	5.90		
Other Personal Property				1,826	1.14		34	.03														
Air Lines	2,756	1.10		331	.25		141	.11		82	.05		55	.03		118	.06		108	.05		
Bus Lines																						
Car Companies				42	.03		125	.10		373	.22		394	.23		633	.32		856	.40		
Express Companies	955	.38		567	.42		1,046	.80		1,140	.66		1,122	.66		1,114	.56		1,195	.57		
Gas Companies	116	.05		5			1						2			1						
Pipe Line Companies																						
Power Companies																						
Railroad Companies	13,116	5.26		14,145	10.52		13,889	10.60		10,614	6.18		10,775	6.31		11,787	5.92		8,906	4.21		
Telephone Companies	28,222	11.31		22,595	16.81		18,479	14.11		22,687	13.91		22,989	13.46		24,807	12.45		24,879	11.76		
Telegraph Companies				152	.11		116	.09		86	.05		73	.04		55	.03		55	.03		
Terminal Companies	1,406	.56		1,550	1.15		2,312	1.76		2,161	1.26		2,188	1.28		2,713	1.36		2,693	1.27		
Transit & Tract'n Companies																						
Water Companies																						
Mining Companies																						
TOTALS	\$ 249,570*	100.00*	\$	184,430	100.00	\$	130,990	100.00	\$	171,749	100.00	\$	170,738	100.00	\$	199,178	100.00	\$	211,491	100.00	\$	
Assessed by:																						
County Assessor	\$ 120,384	48.24	\$	88,498	65.84	\$	87,192	66.56	\$	104,723	60.97	\$	105,307	61.68	\$	124,075	62.29	\$	135,036	68.85	\$	
State Tax Commission	129,186	51.76		45,932	31.16		43,798	33.44		67,026	39.03		65,431	38.32		75,103	37.71		76,455	36.15		
*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

	1929		1933		1940		1945		1946		1947		1948	
	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
WASHINGTON COUNTY														
City and Town Lots	\$ 16,102	11.16	\$ 17,745	13.76	\$ 28,853	14.05	\$ 28,175	13.28	\$ 34,871	14.36	\$ 45,040	14.88	\$ 58,957	17.43
Imp. Farm Land { Dry	25,644	17.78	1,262	98	1,248	73	2,667	1.26	3,896	1.60	3,416	1.18	3,435	1.02
Unimproved Farm Land	1,340	.98	23,193	17.21	25,208	14.84	29,740	14.02	31,387	12.91	47,712	15.76	47,719	14.10
Fruit Land	1,093	.76	1,072	.83	926	.55	428	.20	387	.16	332	.11	414	.12
Grazing Land	14,793	10.26	14,354	11.13	13,841	8.15	14,922	7.04	15,928	6.56	15,991	5.28	15,969	4.72
Other Land	14	.01	1,070	.83	511	.30	444	.21	333	.14	324	.11	239	.07
Improvements on Lots	26,628	18.46	29,572	22.94	43,830	25.81	54,439	25.67	62,369	25.68	88,710	29.31	99,414	29.39
Range Horses and Mules	3,282	2.28	3,552	2.76	5,154	3.25	7,774	3.66	9,069	3.74	13,707	4.53	15,068	4.45
Other Horses and Mules	168	.12	121	.09	86	.05	34	.02	23	.01	875	.29	767	.23
Range Cattle	1,747	1.21	1,747	1.36	2,645	1.56	7,657	3.61	7,679	3.16	7,528	2.49	7,692	2.27
Other Cattle	3,522	2.44	3,522	2.76	1,533	.90	2,896	1.13	2,553	1.06	2,584	.85	2,581	.76
Sheep	6,891	4.78	1,283	.96	1,133	.67	2,021	.95	1,294	.53	360	.28	311	.24
Goats	3,102	2.15	299	.23	1,164	.70	364	.17	173	.07	60	.02	86	.03
Swine	180	.12	1	.00	42	.02	99	.05	78	.03	1,150	.38	856	.23
Poultry			5	.00	462	.27	2,184	1.03	2,996	1.23	1,360	.60	21,782	6.44
Merchandise	6,411	4.44	6,022	4.67	7,252	4.29	9,800	4.62	11,645	4.80	18,360	6.06	21,782	6.44
Implement, Tools & Machinery	3,968	2.75	1,313	1.02	1,193	.70	2,706	1.28	3,823	1.57	4,133	1.37	5,310	1.57
Motor Vehicles	5,557	3.85	2,955	2.30	9,723	5.73	13,199	6.22	14,606	6.02	18,162	6.00	21,733	6.42
Household Furnishings			2,238	1.75	650	.40	644	.30	990	.41	2,116	.70	1,370	.40
Other Personal Property	6,170	4.28	1,051	.82	436	.26	471	.22	1,428	.59	376	.12	296	.07
Air Lines			2,935	2.28	1,213	.71	1,244	.59	440	.18	1,941	.64	3,039	.90
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	15,582	7.35	15,585	6.42	15,109	4.99	14,058	4.16
Railroad Companies														
Telephone Companies														
Telegraph Companies														
Terminal Companies	1,110	.77	5,381	4.17	12,851	7.27	13,134	5.72	13,221	5.44	13,525	4.47	14,028	4.15
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	\$ 144,229*	100.00*	\$ 128,926	100.00	\$ 169,821	100.00	\$ 212,084	100.00	\$ 242,836	100.00	\$ 302,704	100.00	\$ 388,310	100.00
Assessed by:														
County Assessor	\$ 135,993	94.29	\$ 111,200	86.25	\$ 141,174	83.13	\$ 180,648	85.18	\$ 205,095	84.46	\$ 271,060	89.55	\$ 304,203	89.91
State Tax Commission	8,236	5.71	17,726	13.75	28,647	16.87	31,436	14.82	37,741	15.54	31,644	10.45	84,107	10.09

\*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

	1929		1933		1940		1945		1946		1947		1948	
	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
WAYNE COUNTY														
City and Town Lots	\$ 759	2.05	\$ 697	3.23	\$ 871	2.84	\$ 989	2.56	\$ 1,028	2.64	\$ 987	2.55	\$ 1,137	2.38
Imp. Farm Land { Dry	11,035	29.81	66	.30	10,339	33.11	11,980	30.88	12,209	31.40	11,785	30.43	12,437	26.02
Unimproved Farm Land	3,262	8.81	9,877	44.86	10,339	33.11	11,980	30.88	12,209	31.40	11,785	30.43	12,437	26.02
Fruit Land	58	.16	361	1.67	492	1.58	539	1.40	555	1.43	542	1.40	561	1.17
Grazing Land	231	.62	1,348	6.25	1,563	5.11	1,767	4.58	1,774	4.56	1,695	4.38	1,785	3.74
Other Land	208	.56	41	.19	497	1.58	148	.38	139	.36	134	.35	133	.28
Improvements on Lots	2,933	7.82	3,104	14.39	4,971	15.87	5,224	13.55	5,460	14.04	5,660	14.62	9,041	18.93
Range Horses and Mules	1,880	5.08	1,579	8.71	2,563	9.00	2,832	7.48	3,055	7.86	3,166	8.18	4,677	9.79
Other Horses and Mules	656	1.77	383	1.78	398	1.32	607	1.57	555	1.44	443	1.14	25	.05
Range Cattle	2,980	8.05	1,496	6.98	2,447	7.97	5,054	13.11	4,993	12.84	4,806	12.41	5,221	10.93
Other Cattle	371	1.00	53	.25	103	.34	805	2.09	741	1.91	928	2.40	863	1.81
Sheep	8,260	22.31	736	3.41	3,010	9.80	3,926	10.18	3,549	9.13	2,457	6.34	2,908	6.09
Goats														
Swine	56	.15	11	.05	31	.10	140	.36	98	.25	126	.32	133	.28
Poultry														
Merchandise	877	2.37	379	1.76	46	.15	211	.55	217	.56	200	.52	273	.57
Implement, Tools & Machinery	1,027	2.78	386	1.76	831	2.81	550	1.43	803	2.07	985	2.54	1,985	4.16
Motor Vehicles	1,019	2.75	388	1.81	1,073	3.49	924	2.40	991	2.55	1,448	3.74	1,498	3.14
Household Furnishings			163	.78	1,383	4.50	2,245	5.82	1,862	4.79	2,678	6.92	3,934	8.24
Other Personal Property														
Air Lines	104	.28	22	.10	92	.30	87	.10	62	.16	96	.25	51	.11
Bus Lines														
Car Companies														
Express Companies														
Gas Companies														
Pipe Line Companies														
Power Companies														
Railroad Companies			161	.75	474	1.54	256	.66	261	.67	251	.65	257	.54
Telephone Companies														
Telegraph Companies														
Terminal Companies														
Transit & Tract'n Companies														
Water Companies														
Mining Companies														
TOTALS	\$ 37,023*	100.00*	\$ 21,578	100.00	\$ 30,702	100.00	\$ 38,559	100.00	\$ 38,876	100.00	\$ 38,723	100.00	\$ 47,751	100.00
Assessed by:														
County Assessor	\$ 37,023	100.00	\$ 21,412	99.25	\$ 30,188	98.33	\$ 38,297	99.32	\$ 38,615	99.33	\$ 38,472	99.35	\$ 47,389	99.24
State Tax Commission			161	.75	514	1.67	262	.68	261	.67	251	.65	362	.76

\*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		1945		1946		1947		1948	
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots	\$ 438,019	22.69	\$ 446,400	24.20	\$ 353,355	18.34	\$ 455,419	19.72	\$ 480,211	19.55	\$ 543,443	18.76	\$ 510,484	16.98
Imp. Farm Land (Dry)	133,164	6.90	2,932	1.16	3,332	1.18	3,410	1.15	3,172	1.13	3,955	1.13	3,842	1.13
Unimproved Farm Land	19,256	1.00	85,907	4.66	86,303	4.48	88,358	3.83	91,914	3.74	116,362	4.02	107,619	3.56
Fruit Land	5,222	0.27	13,955	0.73	14,365	0.74	15,756	0.68	16,026	0.65	20,231	0.70	18,574	0.61
Grazing Land	13,376	0.69	8,507	0.43	10,707	0.56	11,798	0.51	12,677	0.51	13,417	0.46	12,338	0.41
Other Land	2,096	0.11	1,919	0.11	32,676	1.70	11,798	0.51	11,133	0.45	12,646	0.44	11,886	0.39
Improvements on Lots	550,653	28.53	592,219	32.11	539,333	27.99	717,880	31.09	766,738	31.22	903,989	31.21	1,035,933	34.26
Range Horses and Mules	57,396	2.97	55,842	3.03	116,300	6.04	57,143	2.48	61,741	2.51	80,545	2.73	75,351	2.43
Other Horses and Mules	343	0.02	155	0.01	12	0.00	155	0.01	172	0.01	151	0.01	173	0.01
Range Cattle	2,609	0.13	1,581	0.08	2,142	0.11	2,083	0.08	1,633	0.06	1,633	0.06	1,703	0.04
Other Cattle	1,849	0.10	935	0.05	1,098	0.06	1,814	0.08	1,428	0.06	1,254	0.04	1,074	0.04
Sheep	12,401	0.64	4,625	0.25	7,047	0.37	14,081	0.63	14,081	0.57	14,311	0.49	13,375	0.44
Goats	1,459	0.07	206	0.01	455	0.02	540	0.02	174	0.01	803	0.01	129	0.00
Swine	355	0.02	101	0.01	218	0.01	446	0.02	440	0.02	276	0.01	189	0.00
Poultry	136,502	7.07	362	0.02	335	0.02	622	0.03	619	0.03	614	0.02	527	0.02
Merchandise	43,283	2.24	94,182	5.10	149,167	7.74	186,074	8.05	222,713	9.07	300,166	10.36	327,651	10.84
Implement, Tools & Machinery	57,769	2.99	42,259	2.29	46,511	2.41	52,730	2.28	56,393	2.30	74,881	2.59	73,116	2.58
Motor Vehicles	58,933	3.05	31,307	1.70	72,798	3.78	122,970	5.33	117,939	4.80	153,913	5.28	176,195	5.83
Household Furnishings			47,119	2.56	8,376	0.46	13,302	0.58	14,317	0.58	16,155	0.56	14,681	0.49
Other Personal Property			2,885	0.16	400	0.02	673	0.03	687	0.03	1,403	0.05	1,150	0.04
Air Lines			206	0.01	1,150	0.06	2,074	0.09	3,327	0.14	3,770	0.13	4,426	0.15
Car Companies			19,864	1.08	19,831	1.03	26,618	1.02	24,251	0.99	23,611	0.82	23,625	0.78
Express Companies			291	0.01	172	0.01	316	0.01	426	0.02	449	0.02	287	0.01
Gas Companies			13,672	0.74	25,149	1.30	27,527	1.19	29,017	1.18	33,193	1.15	36,218	1.20
Pipe Line Companies			79,495	4.31	101,187	5.25	87,774	3.80	93,489	3.81	104,756	3.62	89,262	2.95
Power Companies			213,155	11.56	226,166	11.74	261,549	11.33	276,835	11.27	299,100	10.33	278,625	9.21
Railroad Companies			3,851	0.20	3,478	0.18	2,521	0.11	2,053	0.08	2,391	0.08	1,828	0.06
Telephone Companies			21,677	1.17	60,949	3.11	54,064	2.34	55,593	2.36	64,427	2.22	58,016	1.92
Terminal Companies			54,383	2.85	68,890	3.57	92,099	3.99	97,173	3.96	104,967	3.62	107,150	3.54
Transit & Tract'n Companies			110	0.01	1,028	0.05	4,521	0.20	4,430	0.18	5,236	0.18	6,331	0.21
Water Companies														
Mining Companies														
TOTALS	\$ 1,930,373	100.00	\$ 1,844,404	100.00	\$ 1,926,865	100.00	\$ 2,308,864	100.00	\$ 2,455,907	100.00	\$ 2,896,736	100.00	\$ 3,023,902	100.00
Assessed by:														
County Assessor	\$ 1,591,824	82.46	\$ 1,438,200	77.98	\$ 1,448,546	75.18	\$ 1,752,127	75.89	\$ 1,868,717	76.09	\$ 2,253,383	77.78	\$ 2,415,983	79.90
State Tax Commission	338,549	17.54	406,204	22.02	478,319	24.82	556,737	24.11	587,190	23.91	643,353	22.22	607,919	20.10

\*Includes taxes on intangibles in the amount of \$57,157 or 2.95%.

Table 50—Summary of Tax Commission Collections and Assessments for Fiscal Years Ending June 30, 1947 and 1948

CLASSIFICATION	Number of Licenses and Returns		Amount Assessed		Amount Collected	
	1947	1948	1947	1948	1947	1948
BEER TAX	287	262	\$ 309,102.91	\$ 303,235.87	\$ 306,978.03	\$ 305,830.29
CAR AND BUS TAX	231	215	125,733.54	134,326.16	142,030.11	150,470.16
CIGARETTE TAX						
Licenses	3,293	3,859	32,930.00	38,590.00	32,990.00	38,490.00
Stamps	874	945	793,824.69	851,367.02	793,937.66	849,506.18
Deficiencies	2	1	21.40	13.20	12.40	13.20
Total	4,169	4,803	826,776.09	889,970.22	826,940.06	888,009.38
CORPORATION FRANCHISE TAX						
Tax	3,226	3,648	1,619,835.88	2,362,662.65	1,572,254.72	2,259,032.91
Penalties and Interest			9,533.13	8,498.29	615.00	595.00
Deficiencies	521	541	87,768.42	133,887.51	792.20	867.88
Reinstatements	123	120	615.00	600.00		
Total	3,898	4,347	1,718,544.63	2,506,550.58	1,573,661.92	2,260,495.79
INDIVIDUAL INCOME TAX						
Tax	170,290	184,047	3,062,274.65	3,313,503.32	3,177,317.12	3,393,317.22
Penalties and Interest			23,567.03	25,518.64		
Deficiencies	3,878	2,521	127,512.63	102,195.92	3,177,317.12	3,393,317.22
Total	174,168	186,568	3,213,354.31	3,441,217.88	532,907.27	449,264.45
INHERITANCE TAX						
Tax (Fire, Life and Misc.)	286	297	532,907.27	449,264.45	655,287.70	766,150.26
Deficiencies	386	397	650,654.56	751,807.62		
Self-insurers	33	15	4,793.44	1,716.66		
Total	68	72	44,533.36	59,006.89	44,487.50	58,914.70
MINE OCCUPATION TAX						
Tax	487	484	700,031.36	812,531.17	699,775.20	815,064.96
Deficiencies	31	25	392,860.91	1,396,848.93	393,226.23	1,359,140.66
MOTOR FUEL TAX						
Licenses	574	789	574.00	789.00	567.00	795.00
Gasoline Tax	540	577	5,743,109.51	6,354,259.07	5,743,077.87	6,352,156.63
Penalties and Interest			11.74	37.96		
Deficiencies	9	6	390.24	1,626.84		
Aircraft Fuel Tax	18	19	169,356.64	162,106.48	169,396.64	162,106.48
Total	1,141	1,391	5,913,442.13	6,518,819.35	5,913,041.51	6,515,038.11



Table 50 (continued)

USE FUEL TAX						
Tax	1,196	1,253	138,773.83	174,632.59	139,343.90	175,554.74
Penalties and Interest			497.14	685.96		1,600.00
Deficiencies	20	17	310.59	481.06	2,410.00	
Use Fuel Cash Bonds					141,753.90	177,154.74
Total	1,216	1,270	139,581.56	175,799.61		
MOTOR VEHICLE REGISTRATION						
Passenger License Fees			698,367.50	753,335.00	698,367.50	753,300.00
Unladen Weight Fees			1,051,769.71	1,207,640.69	1,051,769.71	1,207,633.19
Unladen Weight Inc. Cap. Fees			13,434.36	20,574.25	13,434.36	20,574.25
Motorcycle License Fees			3,031.50	4,024.50	3,031.50	4,024.50
Dealer License Plate Fees			6,899.00	7,530.00	6,899.00	7,530.00
Temporary Registration Fees			172.00			
Transfer of Registration Fees			11,916.00	15,206.00	11,916.00	15,205.00
Plate Replacement Fees			1,540.00	1,906.00	1,540.00	1,906.00
Penalties			1,489.24	2,134.21	1,489.24	2,134.21
Total	204,308	223,351	1,788,619.31	2,012,350.65	1,788,619.31	2,012,307.15
MOTOR VEHICLE CONTROL FUND						
Certificates of Title	79,729	86,742	79,729.00	86,742.00	79,729.00	86,737.00
Duplicate Certificates	12,431	12,059	12,431.00	12,059.00	12,431.00	12,059.00
Dealers' Licenses	630	640	13,540.00	13,470.00	13,540.00	13,470.00
Miscellaneous Fees			400.84	2,163.00	400.84	2,163.00
Total	92,790	99,441	106,100.84	114,434.00	106,100.84	114,429.00
OLEOMARGARINE TAX						
Stamps	120	213	146,370.08	268,434.00	144,204.68	268,110.00
Licenses	637		3,185.00		3,185.00	
Total	757	213	149,555.08	268,434.00	147,389.68	268,110.00
PUBLIC SERVICE COMMISSION FUND						
SALES AND USE TAX	185	203	55,372.36	55,098.66	59,941.40	47,733.74
Tax	62,541	69,101	11,027,887.19	12,551,159.44		
Penalties and Interest			29,431.71	29,638.10		
Deficiencies	986	1,587	119,186.08	92,336.01		
Total	63,527	70,688	11,176,554.98	12,673,133.55	11,162,221.48	12,639,724.02
SUSPENSE ACCOUNT						
VEHICLE CONTROL FUND	10,780	10,305			8,869.80	4,856.33
Original Chauffeurs' Licenses	4,941	4,299	4,941.00	4,299.00		
Duplicate Chauffeurs' Licenses	335	395	83.75	98.75		
Original Operators' Licenses	27,996	26,298	27,996.00	26,298.00	51,140.25	45,859.25
Duplicate Operators' Licenses	7,080	7,012	1,770.00	1,753.00		
Receipts Cancelled			3,741.50			
Renewals			14,888.50	7,050.50		
Total	29,777	14,101	14,888.50	7,050.50		
SCHOOL LUNCH FUND						
	70,129	52,105	53,420.75	39,499.25	51,140.25	45,859.25
Total	12	12	505,761.11	488,655.42	505,761.11	488,655.42
GRAND TOTAL	628,402	655,910	\$27,707,725.14	\$32,280,139.75	\$27,537,175.22	\$31,940,480.67

Table 51—Tax Commission Collections; Amount Per Capita Collected, Fiscal Years 1947 and 1948

	1947			1948		
	Amount	Per Cent of Total	Collections Per Capita*	Amount	Per Cent of Total	Collections Per Capita*
Beer Tax	\$ 306,978.03	1.12	\$ .48	\$ 305,330.29	.96	\$ .47
Car and Bus Tax	142,030.11	.52	.22	155,570.16	.47	.23
Cigarette Tax	826,940.06	3.00	1.30	886,709.38	2.78	1.37
Corporation Franchise Tax	1,673,661.92	5.71	2.48	2,365,495.79	7.08	8.48
Individual Income Tax	3,177,817.12	11.54	5.00	3,398,317.22	10.64	5.23
Inheritance Tax	532,907.27	1.94	.84	449,264.48	1.41	.69
Insurance Tax	699,775.20	2.54	1.10	815,064.36	2.55	1.25
Mine Occupation Tax	393,226.23	1.43	.62	1,359,140.66	4.26	2.09
Motor Fuel Tax	5,313,041.51	21.47	9.31	6,515,058.11	20.40	10.03
Use Fuel Tax	141,753.90	.51	.22	2,177,154.74	.56	.27
Motor Vehicle Registration Fund	1,788,619.31	6.50	2.33	2,012,807.15	6.30	3.10
Motor Vehicle Control Fund	106,100.84	.39	.17	114,429.00	.36	.18
Oleomargarine Tax	147,389.68	.54	.23	268,110.00	.84	.41
Public Service Commission Fund	59,941.40	.22	.10	47,733.74	.15	.07
Sales and Use Taxes	11,162,221.48	40.54	17.58	12,639,724.02	39.57	19.45
Vehicle Control Fund	51,140.25	.19	.08	45,859.25	.14	.07
School Lunch Fund	505,761.11	1.84	.80	488,655.42	1.53	.75
TOTAL TAX COLLECTIONS	\$27,528,805.42	100.00	\$43.36	\$31,935,624.34	100.00	\$49.14
Suspense	\$ 8,369.80			\$ 4,856.33		
TOTAL	\$27,537,175.22			\$31,940,480.67		

\*State bureau of vital statistics estimates population at 635,000 for fiscal year 1947 and 650,000 for fiscal year 1948.



Table 52—Collections by State Tax Commission for Selected Fiscal Years 1937 to 1948 Inclusive

	1937	1939	1941	1943	1945	1946	1947	1948
Beer <sup>1</sup> .....	\$ 113,530.19	\$ 112,698.38	\$ 110,368.77	\$ 193,745.30	\$ 221,057.45	\$ 307,334.24	\$ 306,978.03	\$ 305,830.29
Car and Bus .....	82,617.26	114,656.49	106,009.56	94,691.89	104,558.29	120,460.23	142,030.11	150,470.16
Cigarette .....	326,263.52	348,920.60	369,426.91	634,136.86	553,147.19	757,165.19	826,940.06	888,009.38
Corporation Franchise <sup>2</sup> .....	750,429.11	947,408.92	1,027,048.33	1,434,006.48	1,472,641.35	1,320,945.66	1,573,661.92	2,260,495.39
Individual Income <sup>3</sup> .....	804,962.84	692,298.33	892,210.34	2,051,016.95	2,332,752.66	2,579,188.52	3,177,317.12	3,238,317.22
Inheritance <sup>4</sup> .....	233,445.72	336,284.10	284,716.27	313,236.49	189,128.40	349,698.83	532,907.27	572,264.45
License Gross Ton Mile <sup>5</sup> .....	304,278.74	413,920.80	331,173.14	489,625.28	576,240.65	603,854.59	699,775.20	815,064.45
Mine Occupation <sup>6</sup> .....	160,974.35	Cr. 127.31	674,649.77	791,192.62	857,084.76	656,836.92	393,226.23	1,359,140.66
Motor Fuel <sup>7</sup> .....	3,253,559.95	3,644,535.66	4,214,889.98	4,143,479.31	3,747,991.55	4,922,712.89	5,913,041.51	6,515,096.11
Motor Transportation <sup>8</sup> .....	15,523.63	1,066,423.39	1,178,494.94	1,317,667.77	1,363,379.73	1,498,420.05	1,788,619.31	2,012,307.15
Motor Vehicle Registration <sup>9</sup> .....	909,182.05	98,651.80	95,001.67	72,567.41	60,047.93	84,530.18	106,100.84	114,429.00
Oleomargarine <sup>10</sup> .....	108,806.31	18,164.81	44,992.70	98,032.27	100,608.75	99,888.90	147,389.68	268,110.00
Public Service Commission Fee .....	46,434.11	38,085.53	42,363.88	87,327.95	58,173.69	65,678.73	83,941.40	47,733.74
Sales and Use <sup>11</sup> .....	3,411,556.86	3,635,502.90	4,563,094.40	6,756,396.05	7,298,408.23	8,388,486.27	11,162,221.48	12,639,724.02
Unemployment Compensation <sup>12</sup> .....	1,217,017.62	2,628,745.15	2,872,995.27	40,621.75	29,732.00	54,647.75	51,140.25	45,859.25
Vehicle Control <sup>13</sup> .....			26,567.50	27,057.70	432,960.42	498,106.21	505,761.11	488,655.42
School Lunch Fund <sup>14</sup> .....								
SUB TOTAL .....	\$11,789,507.01	\$14,423,868.70	\$16,852,016.26	\$18,607,414.41	\$19,499,498.02	\$22,421,613.47	\$27,523,805.42	\$31,935,624.34
Suspense .....	Cr. 49,027.18	8,697.61	126,958.31	12,669.74	4,696.44	5,649.88	8,369.80	4,856.33
GRAND TOTAL .....	\$11,740,479.83	\$14,432,566.31	\$16,978,975.07	\$18,620,084.15	\$19,504,144.46	\$22,427,263.35	\$27,532,175.22	\$31,940,480.67

<sup>1</sup>Rate of tax on beer increased, effective May 8, 1945.

<sup>2</sup>Tax exempt securities required to be included in corporation franchise tax base, first affecting returns for 1937.

<sup>3</sup>Exemptions for discharged veterans under individual income tax law increased affecting returns for years 1946 to 1949, inclusive, and effective February 20, 1947.

<sup>4</sup>Inheritance tax exemptions increased in certain cases, effective May 13, 1947.

<sup>5</sup>Licensed gross ton mile tax repealed, effective May 11, 1937.

<sup>6</sup>Use fuel tax effective January 1, 1937.

<sup>7</sup>Motor transportation tax repealed effective 1935; amount collected in 1945 previously charged off as uncollectible.

<sup>8</sup>Oleomargarine license fee repealed, effective May 13, 1947.

<sup>9</sup>Use tax act effective July 1, 1937.

<sup>10</sup>Unemployment compensation act effective January 1, 1936; collection transferred to industrial commission July 1, 1941.

<sup>11</sup>Effective May 25, 1941; see footnote 9, above.

<sup>12</sup>School lunch fund law effective March 18, 1943.

Table 53—Tax Commission Administration Costs, by Taxes  
(To Nearest Dollar)

TAX OR DIVISION	1941	1942	1943	1944	1945	1946	1947	1948
Individual Income .....	\$ 38,203	\$ 41,250	\$ 39,472	\$ 49,731	\$ 74,141	\$ 82,891	\$ 98,743	\$ 96,894
Corporation Franchise .....	20,633	19,748	18,396	19,181	21,497	23,706	25,008	26,949
Sales and Use .....	98,339	110,082	105,336	98,064	81,046	82,479	97,342	93,705
Gasoline .....	12,435	9,183	8,787	8,101	7,152	7,048	7,826	7,647
Use Fuel .....	872	3,574	3,420	5,403	7,855	4,668	4,301	4,345
Cigarette .....	5,998	3,237	3,097	3,167	3,499	3,376	3,512	3,893
Oleomargarine .....	696	1,223	1,170	1,254	1,387	1,254	1,668	1,482
Inheritance .....	1,332	1,872	1,313	1,520	1,564	1,925	2,122	1,985
Motor Vehicle Registration .....	15,597	19,511	18,670	6,560	8,130	10,830	15,325	15,040
Insurance .....	744	1,061	1,015	1,183	1,231	1,339	1,365	1,268
Car and Bus .....	444	1,047	1,002	962	1,011	1,256	1,456	1,268
Gross Ton Mile .....	3,484	101,915	97,521	130,233	118,577	105,217	164,301	157,629
Motor Vehicle Registration .....	100,211	56,503	54,067	53,938	58,479	68,865	100,149	82,330
Drivers' License .....	45,503	42,051	40,238	40,199	48,735	52,643	65,207	78,252
Property .....	52,536	510	488	354	595	826	604	645
Utility Fee .....	247	1,548	1,481	1,677	1,559	1,634	1,798	1,927
Mine Occupation .....	182							
Unemployment Compensation .....	778							
TOTAL .....	\$398,334	\$413,313	\$395,972	\$421,527	\$436,499	\$449,256	\$592,326	\$575,289

(Per \$100 Collected)

TAX OR DIVISION	1941	1942	1943	1944	1945	1946	1947	1948
Individual Income .....	\$ 4.28	\$ 3.23	\$ 1.92	\$ 2.03	\$ 3.18	\$ 3.21	\$ 3.11	\$ 2.85
Corporation Franchise .....	2.01	1.53	1.32	1.28	1.46	1.79	1.65	1.19
Sales and Use .....	2.15	2.06	1.56	1.36	1.11	0.98	0.88	0.74
Gasoline .....	0.29	0.21	0.21	0.21	0.19	0.14	0.13	0.12
Use Fuel .....	5.30	6.58	5.96	6.39	7.88	4.14	3.44	2.47
Cigarette .....	1.62	0.73	0.49	0.49	0.63	0.45	0.42	0.41
Oleomargarine .....	1.54	1.34	1.19	1.28	1.38	1.26	1.13	0.55
Beer .....	1.20	1.39	0.66	0.76	0.71	0.63	0.69	0.65
Inheritance .....	6.66	4.84	5.96	2.88	4.30	3.04	2.87	3.35
Car and Bus .....	0.41	1.25	0.21	0.20	0.22	0.19	0.20	0.16
Motor Vehicle Registration .....	0.19	0.10	1.06	1.00	0.97	1.04	0.87	0.84
Drivers' License .....	7.56	7.81	7.01	9.56	8.33	6.65	8.67	7.41
Utility Fee .....	171.27	154.08	133.10	133.07	196.69	126.02	195.83	179.51
Mine Occupation .....	0.53	1.58	0.56	0.55	1.00	0.80	1.01	1.35
Unemployment Compensation .....	0.02	0.19	0.19	0.18	0.18	0.25	0.46	0.14
WEIGHTED AVERAGE .....	\$ 2.34	\$ 2.59	\$ 2.13	\$ 2.14	\$ 2.24	\$ 2.00	\$ 2.15	\$ 1.80



Table 54—Appropriations and Disbursements for Period July 1, 1946, to June 30, 1947

Balance in appropriations (Chapter 142, sec. 14, Laws of Utah 1945) as shown in Eighth Biennial Report of Utah State Tax Commission, additional funds made available, and disbursements therefrom.			
General Fund:	Appropriations	Disbursements	Balances (lapsed) June 30, 1947
Unexpended balance July 1, 1946			
Additional refunds as of July 1, 1946	\$151,234.10		
Disbursements	1,092.50		
Balance (lapsed into State General Fund)		\$149,245.26	
Emergency Relief Fund:			\$ 3,081.34
Unexpended balance July 1, 1946			
Disbursements	117,001.08	117,001.08	
Motor Fuel Tax Fund:			
Unexpended balance July 1, 1946			
Disbursements	15,292.78	15,292.78	
Motor Vehicle Registration Fund:			
Unexpended balance July 1, 1946			
Disbursements	150,955.77	150,955.77	
Vehicle Control Fund:			
Unexpended balance July 1, 1946			
Additional allocated from fund September 21, 1946, and March 29, 1947, under Sub-Section 57-4-19 (c), Utah Code Annotated, 1943. (See Attorney General's letter dated August 12, 1946.)	29,673.00		
Disbursements	68,000.00	97,673.00	
Motor Vehicle Control Fund:			
Unexpended balance July 1, 1946			
Additional allocated from fund September 21, 1946, under Section 57-3a-151 Utah Code Annotated, 1943. (See Attorney General's letter dated August 12, 1946.)	15,002.26		
Disbursements	25,000.00	40,002.26	
Total Available			
Total Disbursements			
Unexpended balance (lapsed into State General Fund)	\$570,170.15	\$570,170.15	\$ 3,081.34
Reconciliation with Department of Finance Budget Division Statement of Disbursements.			
Disbursements as shown above			
Obligations incurred in previous fiscal year, for which disbursements were made in fiscal 1947			
1947 Disbursements reported by Division			

Table 55—Appropriations and Disbursements, July 1, 1947, to June 30, 1948

General Legislative Appropriation, Item 77, Chapter 143 Laws of Utah, 1947 Additional funds made available and disbursements therefrom			
	Appropriations	Disbursements	Unexpended Balance June 30, 1948
Appropriated from State General Fund			
Disbursements	\$350,850.00	\$162,707.76	
Unallocated Balance June 30, 1948			\$188,142.24
Appropriated from Emergency Relief Fund			
Disbursements	220,000.00	110,000.00	
Unallocated Balance June 30, 1948			110,000.00
Appropriated from Motor Fuel Tax Fund			
Disbursements			
Unallocated Balance June 30, 1948	30,000.00	15,000.00	15,000.00
Appropriated from Motor Vehicle Registration Fund			
Disbursements	300,000.00	150,000.00	
Unallocated Balance June 30, 1948			150,000.00
Appropriated from Motor Vehicle Control Fund			
Additional Allocated from Fund June 17, 1948, under Section 57-3a-45, Utah Code Annotated 1943. (See Attorney General's letter dated May 18, 1948.)	200,000.00		
Disbursements	52,000.00	100,000.00	
Unallocated Balance June 30, 1948			152,000.00
Appropriated from Vehicle Control Fund			
Disbursements	75,000.00	37,500.00	
Unallocated Balance June 30, 1948			37,500.00
Total Appropriations			
Total Disbursements			
Balance carried over into Second Fiscal Year	1,227,850.00	575,207.76	652,642.24

## STATE OF UTAH,

Grant A. Brown, R. E. Hammond, Elisha Warner, and Milton Twitchell, ss.

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, 1947, and June 30, 1948, have been expended. This statement is submitted pursuant to the requirements of Section 87-10-1, Utah Code Annotated, 1943.

## Reconciliation with Department of Finance Budget Division

## Statement of Disbursements

Disbursements as shown above \$575,207.76  
 Additional refund of Expenditures 342.69  
 Disbursements reported by Division \$575,550.45

EDITH STODDARD,  
 Notary Public

GRANT A. BROWN,  
 MILTON TWITCHELL,  
 ELISHA WARNER,  
 R. E. HAMMOND,



