# *Your Taxes*

STATE - -
LOCAL

Why Taxes ?

Who Pays Them ?

How Much ?

Who Spends the Money ?

What Do You Get Out of It ?

PART I

TENTH BIENNIAL REPORT

of the

# UTAH STATE TAX COMMISSION

1949 - 1950

# TENTH
# BIENNIAL REPORT
of the
# UTAH STATE TAX COMMISSION

PATRICK HEALY, JR.,
Chairman

ROSCOE E. HAMMOND

ELISHA WARNER

J. WELTON WARD

C. R. OPENSHAW, JR.,
Executive Secretary

For the Years 1949 - 50

THE STATE OF UTAH
STATE TAX COMMISSION
118 STATE CAPITOL
SALT LAKE CITY

COMMISSIONERS
PATRICK HEALY, JR.
CHAIRMAN
R. E. HAMMOND
ELISHA WARNER
J. WELTON WARD

C. R. OPENSHAW, JR.
SECRETARY

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, 1949, to June 30, 1951.

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

Patrick Healy Jr.
Patrick Healy, Jr., Chairman

Roscoe E. Hammond
Roscoe E. Hammond, Commissioner

Elisha Warner
Elisha Warner, Commissioner

J. Welton Ward
J. Welton Ward, Commissioner

C. R. Openshaw Jr.
C. R. Openshaw, Jr., Secretary

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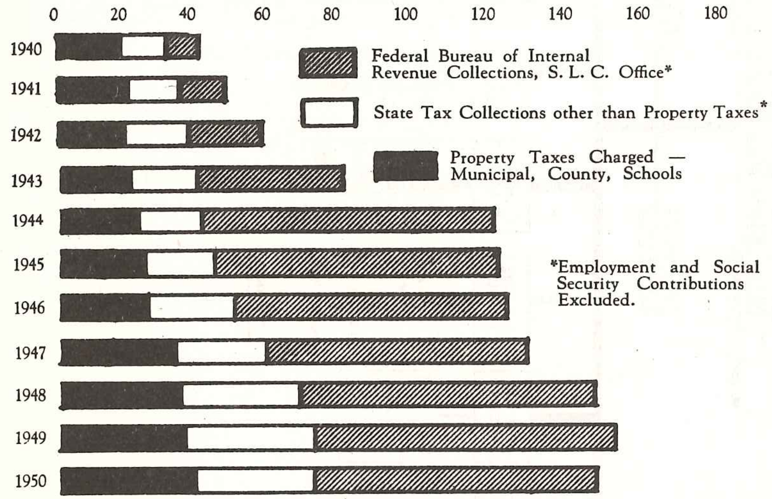
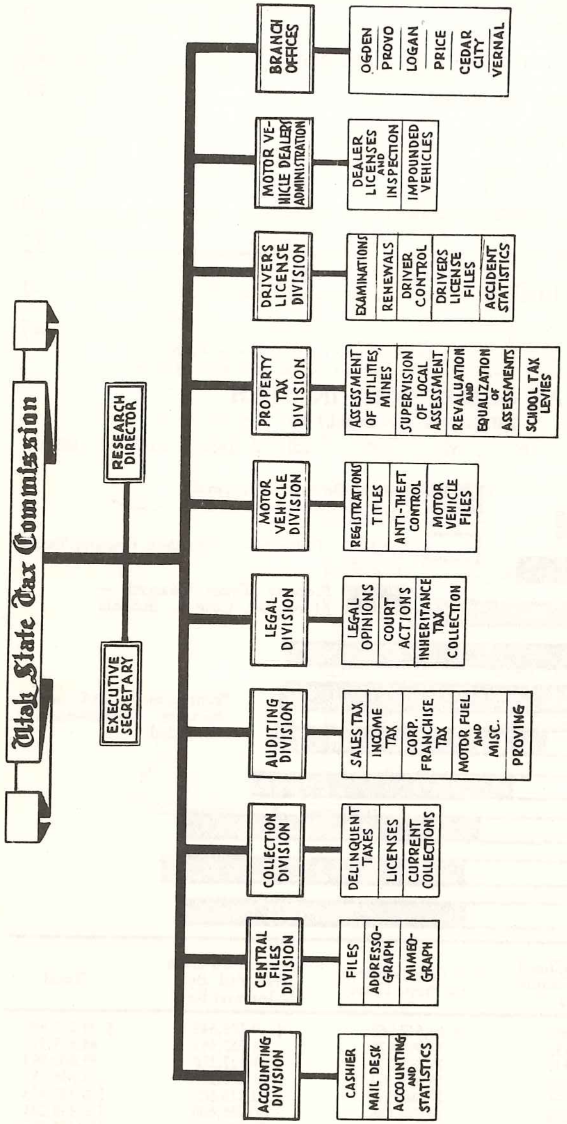
## TAX COLLECTIONS IN UTAH

MILLIONS OF DOLLARS




| Fiscal Year Ending June 30 | Prop. Taxes Chged. Municipal, County, Schools | Tax Com. Collect. (less Prop. Taxes) | Collections, Utah Dist., Fed. Bur. of Internal Rev. | Total |
|---|---|---|---|---|
| 1940 | $ 18,019,962 | $ 12,547,965 | $ 9,106,643 | $ 39,798,689 |
| 1941 | 18,227,152 | 13,999,970 | 12,362,443 | 44,695,575 |
| 1942 | 18,752,439 | 15,821,294 | 21,227,220 | 55,800,953 |
| 1943 | 18,572,694 | 18,525,392 | 41,596,971 | 78,695,257 |
| 1944 | 18,613,794 | 19,598,537 | 82,225,602 | 120,437,933 |
| 1945 | 20,083,218 | 19,398,586 | 80,966,680 | 120,448,284 |
| 1946 | 22,931,542 | 22,306,803 | 78,227,668 | 123,466,013 |
| 1947 | 23,422,469 | 27,395,145 | 79,589,127 | 130,406,741 |
| 1948 | 30,326,363 | 31,790,011 | 86,626,729 | 148,743,063 |
| 1949 | 33,702,376 | 35,153,818 | 84,702,873 | 153,559,067 |
| 1950 | 35,857,478 | 35,298,959 | *77,812,614 | *148,769,051 |

* Deduction for employment taxes (including carriers' taxes) estimated.




OCTOBER 1st, 1950

# TENTH BIENNIAL REPORT

## of the

# UTAH STATE TAX COMMISSION

## PART I

* * *

This, the tenth biennial report of the Utah state tax commission, is issued in two parts. This booklet is the first part, and is a unit in itself. It contains the recommendations the commission is required by law to make to the governor and the state legislature; and, in brief form, highlights of the present Utah tax situation as it is seen by the commission. The second part of the report contains tabulations showing collections under the various tax laws administered or supervised by the commission — the factual basis for the assertions in this part of the report.

Pursuant to the legal requirement, as found in section 80-5-46 (20), Utah Code Annotated, 1943, this commission recommends the following as legislation which, in its belief, "will correct or eliminate defects in the operation of the tax laws and will equalize the burden of taxation within the state:"

## SUMMARY OF RECOMMENDATIONS

We respectfully recommend that:

**Beer Tax**

1. *The law providing for the imposition of a tax on beer be so amended as to eliminate the requirement for stamps and crowns as an enforcement measure, and to provide for the enforcement of the tax by means of reports and audits.*

**Cigarette and Oleomargarine Taxes**

2. (a) *The cigarette and oleomargarine tax laws be so amended as to reduce the 10% discount on cigarette stamps purchased in bulk to 5%, and to repeal the provision of the law permitting a discount on the purchase price of oleomargarine stamps.*

(b) *Furthermore, the law be so amended as to provide for a tax on the use and storage of cigarettes in such a manner as to make use of the so-called Jenkins Act, recently passed by Congress.*

(c) *Finally, the law be amended to provide for a penalty of $50.00 for failure to affix cigarette stamps to packages of cigarettes.*

**Non-Insurance Business of Insurance Companies**

3. *Insurance companies be subject to the corporation franchise tax act on non-insurance business, such as interest from mortgage loans or profits from the sale of real estate.*

**Individual Income Tax**

4. *The individual income tax act be rewritten in keeping with the federal income tax law, and to provide for a tax on non-residents who are doing business here in Utah, and to permit credits for income taxes paid in other states.*

**Corporation Franchise Tax**

5. *The corporation franchise tax act be rewritten so as to bring the provisions of this act in closer accord with the provisions of the federal internal revenue code.*

**Sales and Use Taxes**

6. *The sales and use tax acts be combined into one statute, so as to avoid the conflicts which arise as a result of the lack of consistency in the two acts.*



**Taxes on Motor Fuels**

7. *The motor fuel tax laws be amended as follows:*

(a) *Reduce the allowance for evaporation of gasoline, loss in handling, and expense of collection to 1%, plus extraordinary losses due to fire, explosion, etc.*

(b) *Clarify the definition of motor fuels other than gasoline in the use fuel tax act.*

(c) *Repeal the provision for computing the consumption of fuel on the basis of a minimum of five miles per gallon; change the use fuel tax law to provide for collection of the motor fuel tax by dealers instead of payment direct by users; eliminate the requirement for a use fuel tax exemption certificate; and provide that the operator of any diesel operated motor vehicle be required to present a use fuel vehicle permit before vehicle registration may be made for each year.*

**Motor Vehicle Registration**

8. *The motor vehicle registration law be amended:*

(a) *To provide for the fees of commercial vehicles to be based upon laden, rather than unladen, weight, provided adequate enforcement by expanded highway patrol facilities be put into effect.*

(b) *To permit the transfer of title of two automobiles owned by one person, not exceeding $2,500.00 in value, without probate action.*

(c) *The law which now permits reciprocity with other states in the operation of out-of-state cars in Utah be amended to prevent the unfavorable position in which Utah is now placed by reason of the so-called reciprocity provision in our laws.*

(d) *Careful consideration be given to the determination of a sound schedule of fees for commercial vehicles.*

(e) *Checking stations be established, both permanent and mobile.*

**Drivers' Licenses**

9. (a) *The drivers' license law be so amended as to make the drivers' license division self-supporting financially.*

(b) *All operators' and chauffeurs' licenses terminate at the end of five years after the issuance of such licenses.*

**Motor Vehicle Financial Responsibility Act**

10. *Section 4 of the so-called Uniform Motor Vehicle Safety Responsibility Act (Chapter 68, Laws of Utah, 1943) be repealed and that the remainder of the act be adjusted in keeping with the deletion of this section.*

**Taxation of Mines**

11. (a) *The law dealing with the valuation of mines based upon net proceeds be clarified.*

(b) *A provision be enacted in the mine tax law to provide that the county assessor of the county in which the mine is situated be required to assess the surface value of mines or mining claims in those cases where the surface is owned separate and apart from the underground rights.*



## THE UTAH TAX SYSTEM

**Who Levies Taxes ?**

The Utah state tax commission is required by the state constitution to "administer and supervise the tax laws of the state."

It neither makes those laws, nor spends the revenue they produce.

"The legislature," says the constitution, "shall provide by law for an annual tax sufficient, with other sources of revenue, to defray the estimated ordinary expenses of the state for each fiscal year."

The same basic law prohibits the legislature from making any appropriation or authorizing any expenditure in any fiscal year unless it provides for sufficient taxes to pay such appropriation or expenditure within that same fiscal year.

### DUTIES AND ORGANIZATION OF COMMISSION

A score of taxes and many laws, some of which are not to be classed as tax laws, are administered by the state tax commission. This does not mean twenty separate divisions in the commission's working force. Instead, the department is organized into a dozen divisions on a functional basis. With a few exceptions, each division serves all others. All taxes and fees collected go to the accounting division, which has the duty of receipting and accounting for every last cent paid to the state through the commission. Returns are all audited by a single division. Delinquent taxes are assigned to the collection division for further action. All cases requiring legal action are handled by the legal division. And so on. One stock room receives and distributes all supplies. The general files division must keep all records readily available, and mail all return blanks; but the legal, motor vehicle, and drivers' license divisions necessarily maintain separate files.

Students of taxation find that Utah has one of the most highly integrated tax organizations of any of the states.

Utah in population and revenue is among the smaller states. As a result of the stream-lined organization in Utah, costs per dollar collected for any tax compare quite favorably with those of almost any other state.

The relative importance of the various taxes collected and administered by this commission will be shown when such sources of revenue are separately considered and also in the tabulations, in Part II of this report.

**Scope of Commission's Work**

Various writers on taxation construe the word "tax" differently. Some include all fees required by law, such as those paid in Utah to the department of business regulation or to the Utah state bar. Utah excludes such, in its statutes, along with such items as fish and game license fees, liquor purchase permits, and the like. Many states include unemployment compensation fund collections as taxes, but these are termed "contributions" in the Utah statutes, which assign such collections to the industrial commission.

Using the word "tax" in its narrower sense, the Utah state tax commission collects no property taxes, with the exception of about $150,000 a year in car and bus taxes. In the collection of these the commission acts as agent for the county taxing officials.

However, the tax commission has much to do with the property tax and its supervision, and the work of its property tax division, which now includes the former valuation engineers division, is almost exclusively connected with administration of property taxes. The commission assesses for property tax purposes the tangible property of all public utilities and mines, or, in 1950, about three-eighths of the total taxable valuation of the state. Further, the state tax commission supervises the administration of all property tax laws, from the time the assessor and county commissioners lay plans for the coming year until the county treasurer has received or accounted for the last penny of property taxes charged.

**Must Equalize All Assessments - Why?**

By this it is meant that, while the state government of Utah receives no revenue from any taxes on property, the state tax commission nevertheless is required to equalize the valuation of property throughout the state. At the time the constitution was amended to provide for this control over values on the part of the tax commission, the state government did receive some revenue from the property tax, and it is still possible for the state government to receive such revenue. This situation would arise only in case the revenue which now accrues to the state general fund from miscellaneous sources would fall below the amount appropriated by the legislature for the expenditure of state government.



There is a state-wide levy, however, which applies uniformly upon all property in every county of the state and that is the levy for district school equalization purposes, the receipts from which, together with revenue from the corporation franchise tax, the individual income tax, and certain miscellaneous sources, go to make up the state's contribution to the minimum school program. So it is of tremendous importance for the state to exercise control over local assessed valuations.

The practical effect of the 1947 legislation, which provided for the minimum school program, may encourage under-valuation of property on the part of county assessors, because if such under-valuation is permitted, then the property locally assessed would escape part of this state-wide levy for the purpose of providing the minimum school program. However, the commission has found no evidence that this policy has been pursued by any county assessor, or county board of equalization.

**Must Keep Alert to Changing Values**

But the commission has found the need for a great deal of work to be done in connection with the valuation of property upon a uniform basis. The industrialization of certain areas of this state, and the resultant construction of thousands of new homes and many new commercial and industrial structures, the tendency for population to shift and for values to be destroyed in some areas, while they are being created in other areas, all make for a policy of alertness on the part of the tax commission and the various county assessors.

In cooperation with the various county assessors and boards of county commissioners, the tax commission has developed a policy of revaluation of areas in which all the land, or all the buildings, or both, would be reassessed. It has been found that this policy is far more effective in bringing about a fair basis of valuation than to search out the individual items which may be under-assessed and make adjustments on such items.

**Revaluation in Progress**

The use of uniform methods, with well-trained appraisers, has done a great deal to eliminate unfairness in the practical operation of our property tax system. The tax commission is now in the midst of a complete revaluation of land and buildings throughout the state and is proceeding with this plan as rapidly as funds and manpower will permit. During the calendar year, a complete revaluation of all land is being carried on in Daggett, San Juan, Grand, Emery, and Juab counties. The work of revaluing the land in Salt Lake county is being continued, but it will take another year before this is completed. All of the buildings are being revalued in Daggett and Sanpete counties, and revaluation of buildings in certain areas of a number of counties will be completed this year.

**Additional Duties of Commission**

In addition to placing the state tax commission in charge of the administration and supervision of the tax laws of the state, the state constitution provides that the tax commission, like the county boards of equalization, "shall have such other powers as may be prescribed by the legislature." Among the functions assigned by law to the commission which have no relation to the collection of taxes are the anti-theft provisions of the motor vehicle laws, the promotion of highway safety through the drivers' license law, administration of the motor vehicle financial responsibility act, direction of the work of the motor vehicle dealers' administration law, and collection of fees from public utilities to furnish three-fourths of the cost of regulating such utilities.

## TAXES ARE HIGH - WHY ?

Taxes are high. Taxes for state and local purposes were the highest on record in 1950.

Property taxes charged for all purposes — entirely for local governments and schools in the fiscal year ended last June 30 — were 78 per cent higher than they were five years previously, the last complete year of armed hostilities in World War II. Collections by the state tax commission in fiscal 1950 were 82 per cent higher than in fiscal 1945. The combined total of these two revenue sources alone increased from $39.6 million made available



for state and local governments and school districts in 1945 to $71.1 million in fiscal 1950.

There are many obvious reasons for these extraordinarily large increases in the dollars paid by Utah citizens for the support of state and local government and schools. For one thing, the value of the dollar has gone down, and for equal services or equal supplies much more must be paid now than at the end of World War II, and still more than at the beginning of that conflict. Then, too, the population of the state has increased, which means, among other things, more school children to be educated; more policemen and more firemen with more equipment and with better pay than formerly (in dollars at least); better water supply and sewage disposal; more roads and increased road maintenance, at higher costs; and increases in many other governmental services.

It is possible to calculate, roughly, the effect of the increased population and the decreased dollar value, by ascertaining the average taxes per person in the state, and then the equivalent of such amounts if the purchasing power of the dollar had remained constant. The following tabulation shows the result of such a calculation:

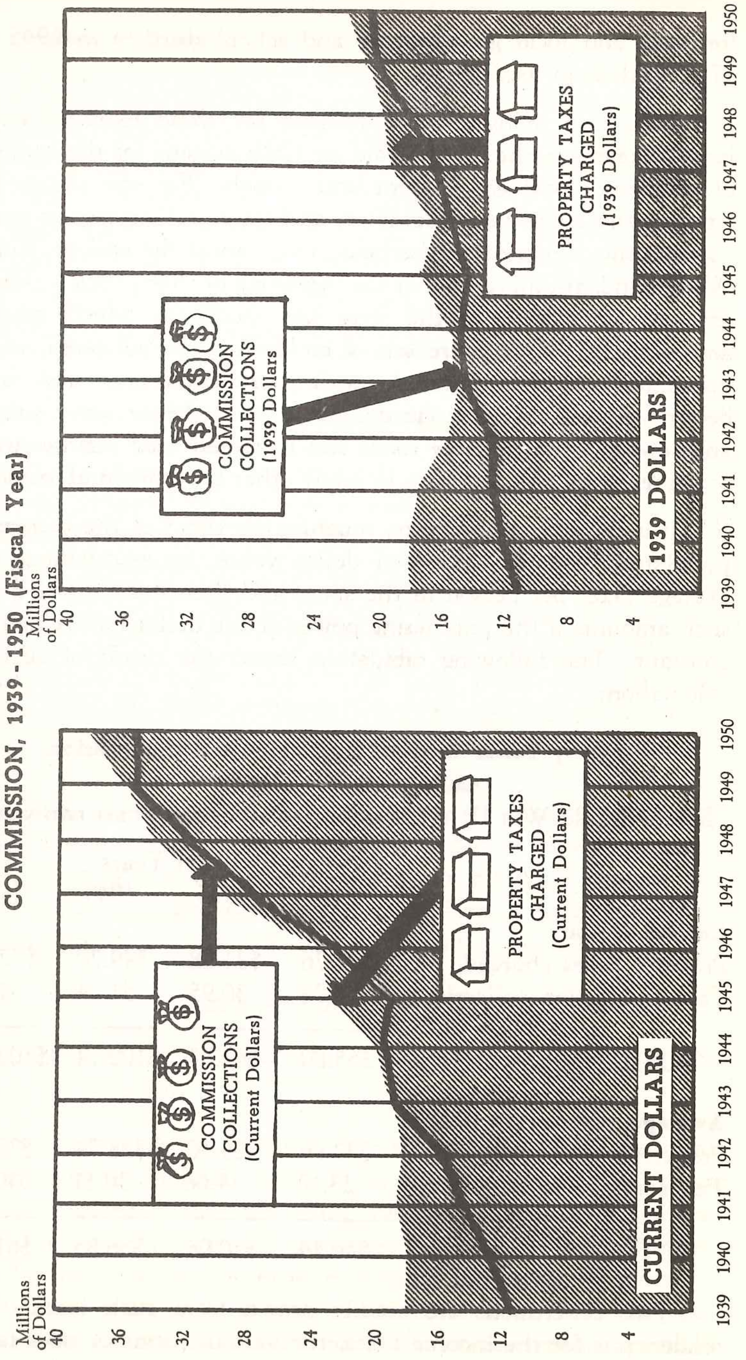
**Property Taxes Charged and State Tax Commission Collections Per Capita**

(Before World War II, in last year of war, and for past two years)

| | Fiscal Years | | | |
|---|---|---|---|---|
| | 1940 | 1945 | 1949 | 1950 |
| **Current Dollars** | | | | |
| Property taxes charged | $32.76 | $31.88 | $49.20 | $52.27 |
| Tax commission collections | 23.04 | 30.95 | 51.54 | 51.67 |
| TOTAL | $55.80 | $62.83 | $100.74 | $103.94 |
| **Average 1935 - 1939 Dollars** | | | | |
| Property taxes charged | $32.96 | $25.40 | $28.74 | $30.91 |
| Tax commission collections | 23.18 | 24.66 | 30.11 | 30.56 |
| TOTAL | $56.14 | $50.06 | $58.85 | $61.47 |

Two conclusions are readily drawn from such facts. The tendency is for the income taxes, the various forms of sales taxes

TOTAL PROPERTY TAXES CHARGED AND TOTAL COLLECTIONS OF THE UTAH STATE TAX COMMISSION, 1939 - 1950 (Fiscal Year)






and all the other so-called "special taxes" to assume a greater proportion of the burden of state and local government. And, secondly, net state and local governmental costs per capita have increased just about 10 per cent in the past decade — possibly because the public or "pressure groups" have demanded more and better service from their government. The number of, and the services rendered by, state and local institutions have been increased. The school system has been better financed. In fact, in almost any department of state and local government vast, and in some cases almost revolutionary, changes have taken place in the past decade.

### Where the Utah Tax Money Goes

In Utah all receipts to the state tax commission are turned over daily to the state treasury, and constitute, roughly, one-half of the true revenue receipts in that office. The state auditor conducts a continuous audit of all financial transactions of the commission. For the last two fiscal years the collections by this commission have totaled more than $35 million a year. This compares with $14 million in fiscal 1941, the last pre-war year, and $19.5 million in fiscal 1945, which closed about the time of the cease fire order in World War II. In addition, local revenues include taxes charged against property in the amounts of $18.2 million in fiscal 1941, $20.1 million in fiscal 1945, and $35.9 million in fiscal 1950.

Roughly, one dollar in six of the $35 million collections by this comission in fiscal 1950 went to the state general fund. Such unrestricted revenue to the general fund is allocated by the legislature to many functions of state government. The junior and senior colleges and university depend heavily on appropriations from the general fund, which are supplemented by students' fees and aid from the federal government and other sources. The courts, most of the state elective offices, the tax commission, state institutions — outside of those administered by the department of education and the department of public welfare — the departments of finance, health, agriculture, the state engineer, and the department of business regulation are all maintained in whole or in part by biennial appropriations from the state general fund. That fund, of course, has other sources of unrestricted revenue in addition to the collections of the tax commission, such as $2¼ million annually from the state liquor monopoly profits. But the commission's collections constitute the main source of such unrestricted revenue.

The proceeds of the 2 per cent sales tax are subject to legislative appropriation, and the last legislature allocated $2 million a year as unrestricted revenue to the state general fund, and an additional $169,000 to administrative purposes which otherwise would have had to depend on appropriations from the general fund. These amounts are included in the $5.9 million referred to above as constituting one-sixth of the total collections of the tax commission.

**For Roads, Welfare, Education**

The largest share of the tax commission's collections, $10 million, or 28 per cent, goes to road construction and maintenance. The counties and municipalities received $2.1 million of this amount, representing the net collections from the motor vehicle registration fund. The remainder, the gasoline and use fuel taxes, go to the state department of engineering for roads and aeronautics and to the highway patrol. Part of the legislative appropriation to this commission also comes from this fund, and represents largely the cost of administering the motor vehicle and motor fuel laws.

Some $9.2 million, or one-fourth, of the sums collected by the tax commission in 1950 was appropriated by the legislature for public welfare and health. Of this total, $6.6 million went to the various assistance programs administered by the public welfare commission; $1.8 million to the maintenance of the various state welfare institutions and agencies; $0.4 million to the department of health, and the remainder to pay the administration costs of the central offices of the state department of public welfare and of the county boards of public welfare.

Under legislative enactment surplus in the sales tax collections, after other appropriations from that source are satisfied, go to the reserve building fund; that is to say, for capital investment. In 1950 this $2.6 million was used for completion of the new Utah state prison and at various educational and welfare institutions.

Proceeds of the individual income tax, the corporation franchise tax based on income, and the 4 percent tax on the sales

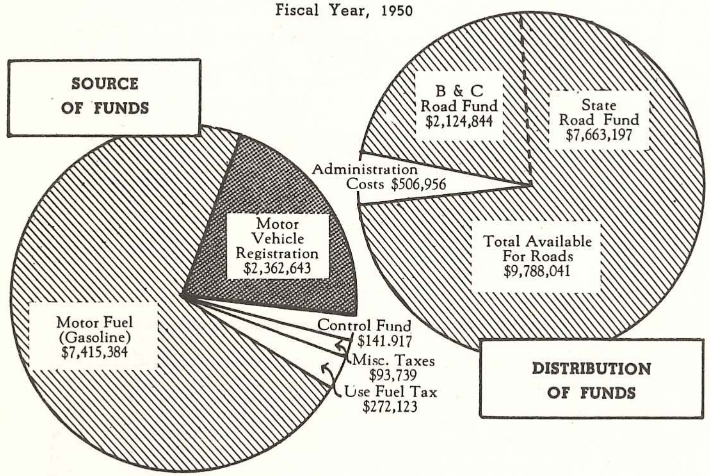


of the liquor control commission, went to the school districts and were expended by the local boards of education. To this might be added a quarter of a million appropriated to the state board of education for maintenance of the school for the deaf and blind and the adult blind commission, classified above among the welfare institutions and agencies. These amounts totaled $7.4 million; that is, about one-fifth of the tax commission's collections went directly to the operation of the school system, nearly all of it at the local level.

Summarizing the above, the 1950 receipts of this commission were distributed as shown on page 19.

**COLLECTION AND DISTRIBUTION OF UTAH'S ROAD TAX DOLLARS**

Fiscal Year, 1950

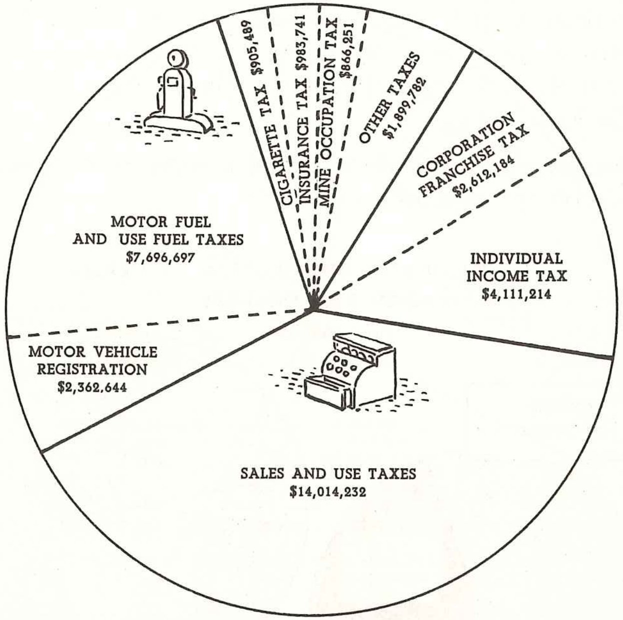



## STATE AID AND PROPERTY TAX RELIEF

Reports from county officials to the state auditor and this commission show total property taxes charged and collected by the counties and used for county, municipal and school purposes, are somewhat in excess of the sums collected by the tax commission from all other tax and license laws. This has been true in every year except 1943, when the collections of this commission for the fiscal year were very slightly in excess of the property taxes charged during the calendar year. However, the ratio of property taxes charged, as compared to commission collections, has been

## SOURCE OF COLLECTIONS BY STATE TAX COMMISSION

**Fiscal Year 1950**

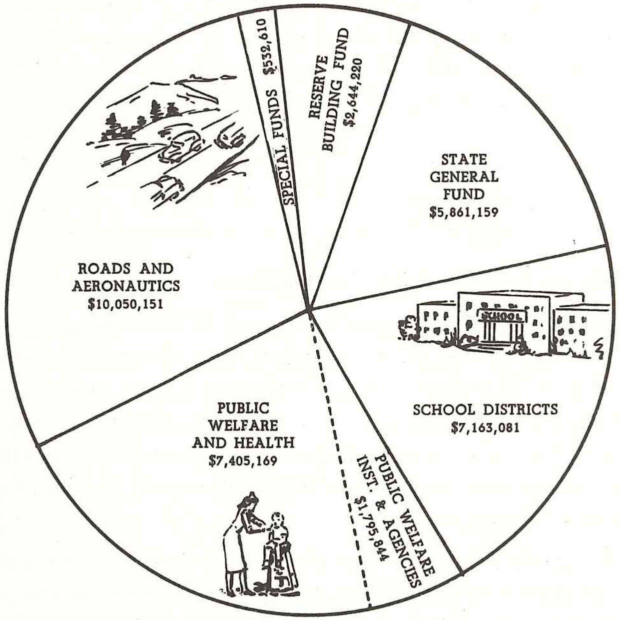



| Tax or Fund | | Amount of Collections | % of Total |
|---|---|---|---|
| Sales and Use Taxes | | $14,014,231.79 | 39.53 |
| Motor Fuel and Use Fuel Taxes | | 7,696,697.33 | 21.71 |
| Individual Income Tax | | 4,111,214.19 | 11.60 |
| Corporation Franchise Tax | | 2,612,183.50 | 7.37 |
| Motor Vehicle Registration | | 2,362,643.96 | 6.66 |
| Insurance | | 983,741.05 | 2.78 |
| Cigarette | | 905,488.66 | 2.55 |
| Mine Occupation | | 866,250.57 | 2.44 |
| Other Taxes or Funds: | | | |
| School Lunch | $469,491.53 | | |
| Inheritance | 370,425.67 | | |
| Oleomargarine | 322,795.74 | | |
| Beer | 277,882.88 | | |
| Car and Bus | 153,274.71 | | |
| Motor Vehicle Control | 141,917.40 | | |
| Vehicle Control (drivers' license) | 69,863.75 | | |
| Public Service Commission | 61,533.17 | | |
| M. V. Dealers Administration | 23,875.00 | | |
| Suspense | 8,722.33 | 1,899,782.18 | 5.36 |
| GRAND TOTAL | | $35,452,233.23 | 100.00 |



## DISTRIBUTION OF COLLECTIONS OF STATE TAX COMMISSION

**Fiscal Year 1950**




| Fund or Function | | Amount of Collections | % of Total |
|---|---|---|---|
| Roads and Aeronautics | | $10,050,151.29 | 28.35 |
| Public Welfare and Health | | 7,405,168.60 | 20.89 |
| School Districts | | 7,163,081.38 | 20.20 |
| State General Fund | | 5,861,159.19 | 16.53 |
| Reserve Building Fund | | 2,644,219.55 | 7.46 |
| Public Welfare Institutions and Agencies | | 1,795,843.64 | 5.07 |
| Special Funds: | | | |
| Car and Bus Tax | $153,274.71 | | |
| Motor Vehicle Control | 141,917.40 | | |
| Firemen's Pension | 104,623.95 | | |
| Vehicle Control (drivers' license) | 69,863.75 | | |
| Public Service Commission | 61,533.17 | | |
| M. V. Dealers Administration | 23,875.00 | | |
| Use Fuel Cash Bonds | 9,190.00 | | |
| Suspense | 8,722.33 | | |
| Income and Corporation Taxes (protested and witheld) (deb.) | — 40,390.73 | 532,609.58 | 1.50 |
| GRAND TOTAL | | $35,452,233.23 | 100.00 |

rather steadily decreasing. In 1949, property taxes were 1.6 per cent higher than the commission's collections and the preliminary figures indicate that the difference for 1950 will not be much greater. In 1936, which was the low year for property taxes charged since 1919, those taxes exceeded tax commission collections by 70 per cent. In 1941, the last pre-war year, property taxes charged were still one-third in excess of tax commission collections, unemployment compensation collections excluded. Property taxes charged remained at approximately the same level from 1937 to 1943, when, as stated, the commission collections, following steady increases, were on a par with property taxes. In the past seven years property taxes have, on the whole, increased slightly more rapidly than have the commission's collections.

**Demands for Increased Service Continue**

The significance of such facts is that they serve to illustrate the difficulties of one of the most pressing of modern problems of state and local government: How can county, municipal, and school district governments meet the ever-increasing pressure for more and better service without at the same time increasing the burden on the property tax, which is the main source of revenue for these governmental units?

This problem is not new to Utah. In recent years increasing shares of state revenue, much though not all of which is collected by this commission, are annually distributed to schools, counties, and municipalities. In addition, and over a longer period of time, the state has relieved the counties and municipalities of by far the greater part of the public welfare load and of some highway construction and maintenance costs. Under the school equalization program the state is contributing about 55 per cent of the cost of operating the local schools. While a part of this contribution is in the form of increased property taxes levied at the state level, all taxes based on income are now earmarked for the local schools.

In spite of this state aid from the motor vehicle registration fund, the income taxes, the school lunch fund, the profits on the sale of intoxicating liquor, and in spite of the state's increasing participation in highway and welfare costs, property taxes have soared rapidly, especially in the post-war period.

It is true that a dollar will not buy either the supplies or the services it would a few years ago. It is true also that in some parts



of the state population, and therefore necessary expenses, have increased rapidly. Yet it would seem that unless additional revenue — and that probably means more taxes — is provided, someone will have to call a halt on the increase of governmental services provided.

The state, as already indicated, has many other sources of revenue than the collections of the tax commission. Counties, municipalities, and to a less extent school districts, are also able to supplement the property tax in some degree by license fees, revenue-producing public enterprises, and other revenue. But the above remarks have sufficient factual basis at least to point to one of the most difficult problems facing the legislature and other law-making bodies, and, in the last analysis, the taxpayer.

The 1950 fiscal year figures show that more than one dollar in every four collected by the tax commission, or a total of $9.5 million, went into the coffers of county, municipal, or school district governments. Total "state aid," of course, was much larger, since it included large amounts not collected by this commission — such items at $1 million from liquor control profits, income from land grant investments, and various forms of federal grants, not to mention some $6.8 million in property taxes passing through the state treasury into the uniform school fund, from which it was distributed among the school districts. In Utah state aid, as generally understood, is now running close to $20 million.

However, the contributions from the taxes based on income and the motor vehicle registration fees alone — the $9.5 million above mentioned — would have required a statewide property tax levy of 11.5 mills. Thus it either relieved the property tax of that additional burden or provided school, road, and other services which otherwise would have been denied to the local residents.

**Legislature Recognizes Problem**

Close to a score of the enactments of the twenty-eighth Legislature of the State of Utah dealt with taxes or with other laws administered by this commission.

Some of these new laws recognized the difficulties confronting local governments to the extent of permitting counties, in several instances, to increase tax levies on property for the purpose of maintaining government and especially for caring for the poor and indigent and for providing public hospitals. Another statute permits new general tax levies against property within county improvement districts. Blind persons and the unmarried widows or minor orphans of "blind deceased persons" were granted exemption from taxation up to the limits permitted by the homestead exemption provisions in the state constitution. Cooperation between counties and municipalities for the support of public hospitals was encouraged, and the public support of these institutions may come from levies additional to those imposed for general purposes.

Cities and towns were permitted to cooperate with school districts in matters affecting the "health, welfare, and convenience of the inhabitants within their respective territorial limits."

To offset in a small degree this liberality toward local governmental authorities and certain classes of taxpaying residents, the legislature reduced the levy limit permitted to maintain flood control districts, and placed a limit on the hitherto theoretically unlimited levy allowed to maintain playgrounds and for other recreational purposes.

**Result - Increased Property Taxes**

Property tax levies, set following the adjournment of that legislature, showed increases in taxes charged for county general government purposes of 15.6 per cent; for schools, of 5.7 per cent; for cities and towns, of 4.5 per cent; while the county levies for roads decreased 5.3 per cent. The net result was an increase in property taxes charged in 1949 as compared with those in 1948, of 6.4 per cent, bounty tax levies excluded. A similar increase is indicated for 1950 over 1949.

The increases for 1950 are not at this writing available, but preliminary estimates, based on extensions of the levies on the valuations reported by the county recorders in July, following equalization, indicate further changes in property taxes charged as follows:

(SEE NEXT PAGE)



| | Taxes charged, 1950 (preliminary estimate) | Per cent Increase 1950 over 1949 | Per cent Increase 1950 over 1948 |
|---|---|---|---|
| School Districts | $22,761,500 | 6.0 | 12.0 |
| Cities and Towns | 7,550,000 | 6.1 | 10.9 |
| County General Purposes | 6,021,700 | 5.3 | 21.7 |
| County Roads | 1,567,400 | 13.2 | 7.2 |
| Bounty | 160,000 | - 0.4 | - 1.4 |
| TOTAL | $38.060,600 | 6.1 | 12.9 |

More accurate figures for 1950 may be obtained from examination of table 11 in Part II of this report. The figures in that table are from later reports from county auditors.

**Other Recent Legislation**

The 1949 legislature also clarified the law providing for the assessment of the content of metal mines, based on their net proceeds and for occupation tax purposes, when the ore is sold to another company owned by the same interests. This affected assessments made by this commission, but not in any large amount, since the method now provided in the statutes had previously been applied by this commission in the exercise of its discretionary authority.

More far-reaching in its effect on the organization and duties of the tax commission was new 1949 legislation dealing with sales of used cars. To close wide gaps open to tax evaders, and at the same time to free the Utah public from trickery of unscrupulous curbstone operators, the legislature imposed a sales tax on every sale of an automobile, and also passed the act creating the department of motor vehicle dealers administration, a division of the tax commission, and working under its "direction and supervision." With the cooperation and advice of licensed dealers in new or used cars, an unsavory situation is rapidly clearing up. In a few individual cases of transfer of motor vehicle titles, the law as enacted appears to be unnecessarily harsh, but this consideration is far outweighed by the genuinely salutary effect of the act as a whole.

By imposing a license fee on the dealer in new or used cars, the new division is made self-supporting, except that it does not

*(Continued on page 26)*

**WHERE THE STATE AND LOCAL PUBLIC DOLLAR GOES**

Estimated State, County, Municipal, and School Expense Disbursements for Fiscal Year Ended June 30, 1950 or December 31, 1949; by Major Functions.

(Amounts in thousands of dollars. 000 omitted.)

CHART A

| Function | State (1) | Counties | Cities and Towns | School Districts (2) | Total | % of Grand Total |
|---|---|---|---|---|---|---|
| Education | $ 8,978 | $ ...... | $ ...... | $30,923 | $39,900 | 40.47 |
| Public Health and Welfare | 15,157 | 1,854 | 1,790 | ...... | 18,801 | 19.07 |
| Public Safety (3) | 1,324 | 834 | 3,631 | ...... | 5,789 | 5.87 |
| Roads, Streets and Sidewalks | 11,423 | 2,913 | 2,634 | ...... | 16,969 | 17.21 |
| All Other (4) | 6,821 | 4,044 | 6,267 | ...... | 17,133 | 17.38 |
| TOTALS | $43,703 | $9,645 | $14,322 | $30,923 | $98,593 | 100.00 |
| Percent of Grand Total | 44.33 | 9.78 | 14.53 | 31.36 | 100.00 | |

CHART B

(1) To avoid duplication, state aid to school districts, counties, and municipalities is omitted from state expenditures.

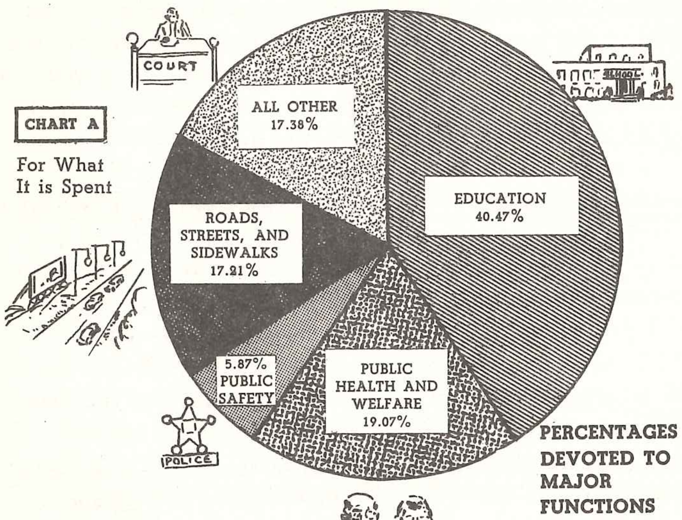
(2) School district totals here are based on revenue from state aid plus all property taxes charged; but not revenue to schools from other sources. Total payments by school districts in fiscal year 1949-50 were approximately $36.1 million, which included some capital outlay financed by bonds or by reserve building funds; and also some federal funds.

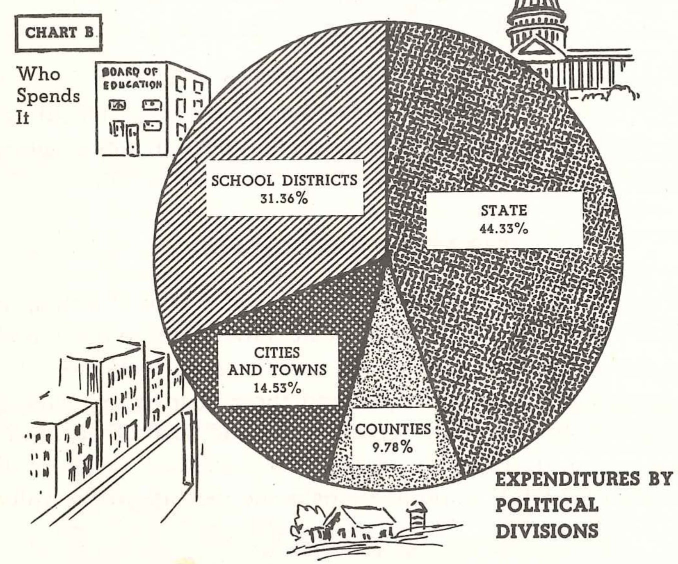
(3) Under heading "Public Safety" are classified state expenditures for supreme, district and juvenile courts, state prison and auxiliary agencies, highway patrol and national guard; county expenditures for sheriff's offices and fire protection; and municipal expenditures for police and fire departments. County and local expenditures for courts are included under classification "All Other."

(4) Attempt has been made to exclude expenditures for public enterprises, such as state liquor monopoly and publicly owned electric and water systems. Net revenue from such enterprises is available for other governmental purposes.



**IT'S YOUR MONEY**



pay for the value of services rendered to it by other divisions of the tax commission. There is no doubt that the supplementary legislation imposing a sales tax on all transfers of title to motor vehicles has produced considerable revenue to the emergency relief fund. Sales taxes collected over the counter, when individuals obtained transfer of title, amounted during the fiscal year 1950 to nearly $205,000. Sales of used cars made to dealers, as trade-ins, are, of course, not taxed, but when the dealer disposes of the vehicle he must collect the tax. Before the new law was passed there were undoubtedly a number of transactions in which the dealer's interest in the trade-in was not shown on the record, and therefore no sales tax was collected. There is now no point in thus by-passing the dealer in the chain of title, since the sales tax must be paid before the new user gains title to the vehicle. Therefore, it is believed that sales taxes collected by dealers on automobile sales have also largely increased as a result of the new law; but it would be difficult to determine the exact amount. Total Utah sales tax collections were 3 per cent, or $400,000 higher in fiscal 1950 than in 1949. Due to some decline in prices and other causes, collections in several states similarly situated to Utah decreased over the same period. One reason for the Utah increase was probably the new legislation concerning sales of motor vehicles.

The new legislation, therefore, resulted in some relief to the taxpayer by making the way of the tax evader more difficult; and it also placed the flourishing used car business on much sounder and more honorable basis.

## TAXATION AND "COSTS"

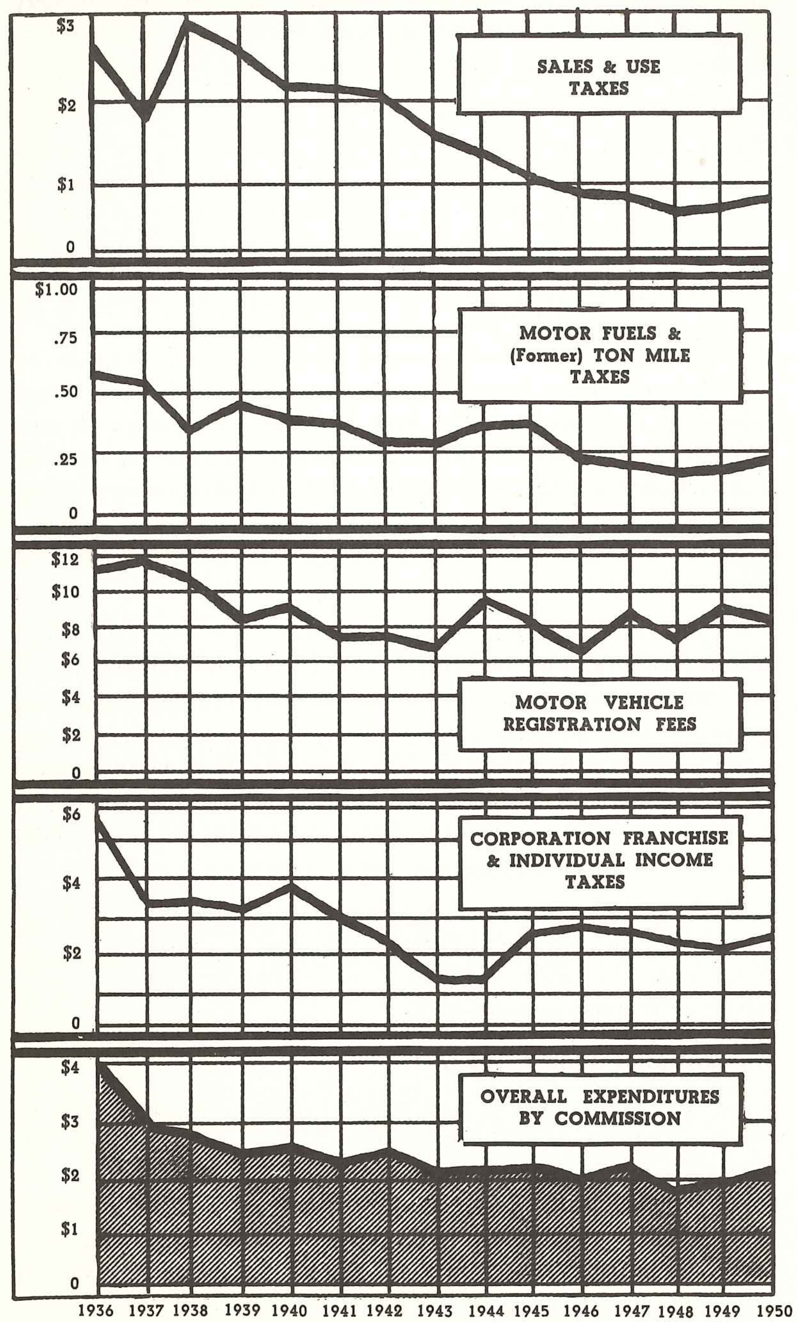
Total costs of administering this commission's duties, like practically all costs, public and private, have gone up considerably in the last two or three years. In governmental work one of the chief costs is salaries and wages, and these change, as a rule, far more slowly among public employees, than any other form of expense. In fact, the main reason for increased needs of this commission for larger appropriations is the increase in the volume of work handled.

Some of these increases can hardly be measured, as for example the additional work placed on the commission by changes in the laws, such as new duties added in connection with the



**ADMINISTRATION COSTS PER $100 COLLECTED**

Fiscal Years 1936 - 1950




All Vertical Scales in Dollars Per $100 Collected.

property tax law in 1947 or those connected with the motor vehicle administration by the enactment of the safety responsibility act or the dealers' administration act.

Part of the increase in work, however, is shown in the number of tax returns and license applications handled, most of which involve careful examination by highly trained and experienced employees, auditing, and strict accounting to the last penny for amounts which may vary from a few cents to tens of thousands of dollars. The total number of such returns, 454,548 in 1940, had increased to 464,064 in fiscal 1945, the last year of World War II; was 655,910 in 1948, 719,179 in 1949 and 810,277 in 1950 — an increase of about 80 per cent in the ten-year period.

Overall expenditures of this commission, in the fiscal year 1949 were $1.92 and in 1950 were $2.08 for each $100 collected. If the costs of administering and supervising the property tax, and of administering and collecting the drivers' license, the new and used car license, and the school lunch fund are omitted, the administrative expenditures, per $100 collected, drop to $1.45 in 1949 and to $1.52 in 1950, fiscal years.

"Costs of administration" of the various taxes within the jurisdiction of the tax commission are summarized and compared over a period of years in table 53 in the second part of this report. One frequently used yardstick for comparing the efficiency of tax laws is the administrative cost per $100 collected. This method serves a purpose, but it affords no sound basis for judging the desirability or equity of a tax, nor even for determining what the tax actually costs the taxpaying public.

"Cost of administration" is something different from "cost of collection," and both are different from "cost of compliance." All these costs, ultimately, are part of what the taxpayer must contribute to maintain government.

**Administration Costs Compared**

The largest source of state revenue within the jurisdiction of the tax commission is the general or "2 per cent" sales tax. It costs the state well under $1, as seen by reference to table 53, to collect $100 of this tax. In contrast, the state spends between $150 and $200 for each $100 collected as drivers' license fees. Again, the property tax takes the time of a whole division almost



exclusively, but produces nothing in collections by this commission. The property tax does produce more than any other tax in governmental revenue, but the yield is collected and distributed locally. Measured by the cost of collection per dollar, the motor vehicle registration fee is quite expensive to collect. Something less than $10 is spent in administration for each $100 collected. This high cost is because not only the labor of accounting for close to 300,000 transactions is in itself considerable; but to this must be added the cost of the registration plates, and of handling annually about 125,000 transactions connected with the anti-theft or title laws for the protection of the motorist. The motor vehicle registration laws, in other words, entail considerable service to the motorist, in addition to providing him with better local highways and streets.

Viewed as revenue laws, the taxes based on income and the inheritance tax are rather costly to collect; and cost of compliance also is high. Yet from the standpoint of equity, they have many logical arguments in their favor. As a revenue producer, the school lunch fund tax ranks at the top. It produces between $450,000 and $500,000 a year without any expense for administration, other than the cost of depositing monthly with the state treasurer a check drawn by the liquor control commission on its operating fund.

## HIGHLIGHTS IN COURT DECISIONS

It has been the policy of the tax commission to avoid litigation whenever possible by attempting, through personal interview or formal hearing, to determine the taxpayer's reason for not complying with the law, and to inform him of the tax commission's position in the matter. This procedure in nearly all cases results in settlement of the problem by amicable action, rather than by extensive litigation.

A number of important legal decisions concerning tax problems were handed down by the Supreme Court of the State of Utah during the 1949-50 period. These decisions were as follows:

**Corporation Franchise Tax**

*New Park Mining Company et al v. State Tax Commission of Utah.* The taxpayer must deduct federal income and excess profit taxes before computing percentage depletion.

*Kennecott Copper Corporation et al v. State Tax Commission of Utah.* The supreme court reaffirmed its prior decisions in holding that "metal premium payments" should be included in the tax base, and that federal taxes should be deducted before computing depletion. Furthermore, the court held that if the taxpayer files its return on an allotted basis, it must allocate some of its net income to post-mining operations before computing depletion; also that the taxpayer failed to show that the commission acted arbitrarily and abused its discretion in refusing to allow taxpayer to change the allocation formula which had previously been used and accepted by the commission. Rehearing pending at this writing.

**Inheritance Tax**

*In the Matter of the Estate of Robert L. Proudfit.* Expenditures not designed to preserve the estate of a decedent, but rather to produce revenue for the devisees, are not an allowable deduction as a "cost or expense of administration."

*In the Matter of the Estate of Anna D. Walton v. State Tax Commission of Utah.* The term "children" does not include grandchildren. Furthermore, the transfer of a life interest in property is a transfer subject to inheritance tax.

**Mine Occupation Tax**

*Kennecott Copper Corporation et al v. State Tax Commission of Utah.* Metal premium payments received from the federal government should be included in the taxpayer's base for the purpose of determining the "net proceeds tax" and the "mine occupation tax."

**Sales and Use Taxes**

*Geneva Steel Company v. State Tax Commission of Utah.* Sales by the war assets administration of personal property transferred as a component part of the sale of an integrated business are not retail sales as defined in the sales tax act.

*State Tax Commission of Utah v. F. P. Linford et al.* The state tax commission has the right to accept as security for the payment of sales tax a bond of indemnity signed by individuals.

*Illinois Powder Manufacturing Company v. State Tax Commission of Utah.* Where the commission has destroyed its own records and thereafter asserts a use tax deficiency, it has the burden of proving that no use tax returns were actually filed, in order to overcome the running of the statute of limitations.



*Orson Lewis, doing business as Lewis Brothers Stages, v. State Tax Commission of Utah.* Fares collected in operation of urban transportation systems are exempt from sales tax; however, an interurban system has no such exemption.

*Whitmore Oxygen Company v. State Tax Commission of Utah.* Where a taxpayer files a sales and use tax return, filling in that portion pertaining to sales tax and leaving blank that portion pertaining to use tax, the statute of limitations does not begin to run on any use tax which may be due.

## IN THE COURTS

The following cases are pending as indicated:

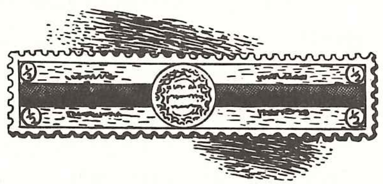
**Property Tax**

*Columbia Iron Mining Company v. Iron County and State Tax Commission of Utah.* Pending before the Utah supreme court on the question of whether the state tax commission, in determining the "net proceeds" tax, is bound by the contract price for the sale of ore between parent and subsidiary corporations. The fifth district court held in favor of the defendants.

*Kennecott Copper Corporation v. Salt Lake County and State Tax Commission of Utah.* Pending before the third judicial district court involving questions of valuation and taxation of "mines and mining claims" and as to the property to which this term pertains.

## RECOMMENDATIONS

**Beer Tax**



We respectfully recommend that:

1. *The law providing for the imposition of a tax on beer be so amended as to eliminate the requirement for stamps and crowns as an enforcement measure, and to provide for the enforcement of the tax by means of reports and audits.*

The experience of the tax commission in the administration of the tax which is imposed upon the manufacture or importation of beer for use in Utah indicates that the means which are now provided for the collection of this tax, namely, through the process of requiring stamps or crowns indicating that the tax has been paid, are rather unwieldy and entail some unnecessary expense on the part of the state, as well as the taxpayer. It is the opinion of the tax commission that the beer tax law can be successfully operated through the process of reports and audits, at less expense to the state and to the taxpayer and with just as great effectiveness as the methods which are now used. As a matter of fact, the use of audits in collecting this tax now provides a more effective means of determining the amount of tax due, than does the provision for requiring the stamping of the beer containers. Quite a number of states have experimented in this field and found that the auditing method of checking on the tax is the best one.

**Cigarette and Oleomargarine Taxes**


We respectfully recommend that:

2. (a) *The cigarette and oleomargarine tax laws be so amended as to reduce the 10% discount on cigarette stamps purchased in bulk to 5%, and to repeal the provision of the law permitting a discount on the purchase price of oleomargarine stamps.*

(b) *Furthermore, the law be so amended as to provide for a tax on the use and storage of cigarettes in such a manner as to make use of the so-called Jenkins Act, recently passed by Congress.*

(b) *Finally, the law be amended to provide for a penalty of $50.00 for failure to affix cigarette stamps to packages of cigarettes.*

(a) The original cigarette tax law, which was passed by the Utah Legislature, provided that stamps must be affixed to cigarettes before they were sold at retail. This was a very awkward administrative provision, because it made necessary the control of the cigarette tax in the many thousands of retail outlets. At the time the state tax commission was created, and when the administration of the law was placed in the hands of the state tax commission, the commission recommended to the legislature that



the law be so amended as to provide for the tax to be imposed upon the manufacture of cigarettes within the state or the importation of cigarettes. When the bill providing for this change was before the legislature, several of the cigarette importers objected to the act on the grounds that it would mean a serious burden on them to stamp the cigarettes prior to the time that they were sold to retailers, and said it would be a very costly process. The legislature, therefore, provided for a deduction of 10% in the selling price of the cigarette stamps in order to compensate the wholesalers and jobbers for the cost of affixing the stamps. Subsequent experience has indicated that this allowance of 10% is entirely unwarranted, because the cost of processing these cigarette packages is a great deal less than was at first represented. This is due, in part, to the fact that mechanical devices have been developed since the wholesalers and jobbers were first required to stamp the cigarette packages. We are certain that the 10% discount now permitted simply places an additional profit in the hands of the wholesalers and jobbers at the expense of the state. Five percent is ample to pay for any cost which the wholesaler and jobber may be subjected to in this process.

When the oleomargarine tax was passed, a provision was made to compensate dealers for putting the stamps on the packages and it was figured at that time that a 10% discount would take care of this cost. As a matter of fact, the stamps are not affixed to the individual packages of oleomargarine, but are placed upon the cartons in which the packages are packed and delivered. The cost of so affixing the stamps to the cartons is so minor that we feel no compensation in the form of a discount should be allowed the dealer.

If these two provisions are enacted, namely, the reduction of the discount on cigarette stamps and the elimination of the discount on oleomargarine stamps, it will mean an additional revenue to the state of approximately $83,000 for each year.

(b) Until the passage of the so-called Jenkins Act, it has been possible for a person to buy cigarettes in a state other than the state of his residence and have them shipped to him in interstate commerce without being required to pay the cigarette tax. The situation became so acute in a number of states where the parcel post shipments of cigarettes were sent from neighboring states, that Congress was petitioned to amend the existing statute so as to provide a means for a state to collect the tax on these shipments sent direct to the consumer from out-of-the-state. With the passage of this act, the cigarette tax law, which provides for the taxation on the use and storage of cigarettes, can no longer be evaded. It is necessary to provide only a minor amendment to our own statute to make it possible for us to close this gap in the administration of the cigarette tax law.

(c) The Utah cigarette tax law now provides that "any person failing properly to affix and cancel stamps to the products enumerated in Section 93-1-1, as provided herein or by regulations promulgated by the state tax commission as provided in this chapter, shall be required to pay as a part of the tax imposed hereunder, a penalty of not less than ten dollars ($10) nor more than two hundred ninety-nine dollars ($299) for each offense, to be assessed and collected by the state tax commission as provided in Section 93-1-15."

This provision of the law was contested by a cigarette dealer who had failed to affix stamps to the packages of cigarettes which he sold, and the district court held that the law was invalid because it granted to the tax commission certain judicial prerogatives in determining the amount of penalties to be affixed. Since the decision of the court in this case, the commission has been unable to impose such penalties, and, consequently, the enforcement of the act has been seriously weakened. If the law is amended to provide for a penalty of $50.00 for each case of violation, then the objection raised by the court would be eliminated, and at the same time, the effectiveness of our administration would be greatly enhanced.

**Non-Insurance Business of Insurance Companies**

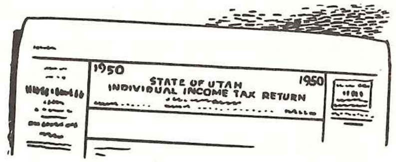
We respectfully recommend that:

3. *Insurance companies be subjected to the corporation franchise tax act on non-insurance business, such as interest from mortgage loans or profits from the sale of real estate.*

Since the passage of the original corporation franchise tax act in 1931, the business of insurance companies has expanded into fields other than that of the immediate insurance business; so that at this time, insurance companies are engaged in the loan business on a large scale and at times make profits from the sale of real



estate. These activities are in competition with other corporations doing banking or real estate business, who are subject to a corporation franchise tax upon such business. As a matter of equity, it appears quite clear that the insurance companies, if they are going to engage in business which is now being taxed when it is being done by institutions other than insurance companies, should be brought into line to pay a comparable tax with their competitors.




**Individual Income Tax**

We respectfully recommend that:

4. *The individual income tax act be rewritten in keeping with the federal income tax law, and to provide for a tax on non-residents who are doing business here in Utah, and to permit credits for income taxes paid in other states.*

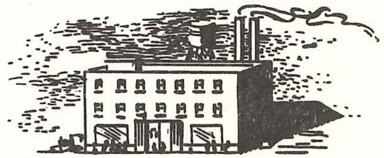
At the time the Utah individual income tax act was enacted by the legislature, it was recommended by the model tax committee of the National Tax Association that each state which enacted an income tax law should base the tax upon the residence of the individual within the state, and should not attempt to tax the income of non-residents who did business within the taxing state. This was proposed upon the theory that if each state taxed its own residents, and did not tax any non-residents, who might spend part of the time within the state, there would be no double taxation and the administration would be simplified by not requiring a taxpayer to pay income taxes in two or more states. If this theory had been generally accepted by the legislatures of the various states, the difficulty which we now face would not be experienced. Gradually, one by one, the various states that did not originally have such a provision in their income tax laws have changed their position, so that the states which have individual income tax laws now have provisions to tax non-residents upon their income within the state, and provide for certain credits to be allowed for taxes paid in another state. In Utah we now face this unfortunate lack of fairness in our individual income tax act, by reason of the fact that individuals who live in Utah and who have income from property in some adjoining state here, are forced to pay taxes in both states, because the state where the income arises imposes a tax on the Utah resident, and Utah imposes a tax on the entire net income of the residents from both within and without the state of Utah. In order to overcome this conspicuous unfairness, we recommend that a provision for tax credits be enacted in our law, which will eliminate the double taxation now existing. As long as other states have provided for the taxation of non-residents based upon income which they derive from such states, and in order to place non-residents who do business in Utah as individuals upon the same competitive basis, as far as taxes are concerned, with residents of the state, we feel that it is necessary to enact a law providing for a tax on non-residents in Utah to the extent that they secure income from the state of Utah. Many states have this provision in effect now, and have had it for many years, and it seems imperative that the Utah legislature enact such a provision in our own individual income tax law.

Our general recommendation — to have the Utah individual income tax law amended so that it will be more in keeping with the federal income tax law — is based upon the desire to harmonize the two tax structures to the extent that it would be consistent for the purpose of making it easier for taxpayers to prepare and file their income tax returns. To the extent that this is possible, it certainly will be desirable as a means of simplifying the reporting process and reducing its cost. In addition to the deductions now permitted by the Utah statute, we think that unusual medical expenses should be allowed as a means of securing a more equitable tax. We believe, also, that the exemptions should be increased so as to provide for a more equitable tax. If we are to judge the Utah individual income tax act by comparing it with other state income tax laws, we will find that the Utah law imposes a higher tax on the lower brackets of income than most of the states. We think, as a matter of equity, the exemptions should be increased so as to reduce the tax on persons of low income. As a means of simplifying the reporting and computation of our individual income tax, we think the law should be amended so as to permit a person to take a deduction of a certain percentage of his entire income to represent deductions for taxes, gifts, etc. If this is enacted into law, it will make it possible for taxpayers, who use this simplified form of reporting, to make their reports to the state on a form not much larger than an ordinary postcard.

The Utah law does not permit an interchange of information on income tax returns with other states or with the federal government. This, we think, should be changed. The federal government is now permitted to give information concerning federal income tax returns to state authorities, and many other states provide for an interchange of information. As a means of reducing the cost of auditing, we recommend that our own law be amended in this respect. The bureau of internal revenue now cooperates with the state in giving information concerning audits which it makes upon the tax returns of Utah residents who have filed with the federal government; but we are not able to use this information as fully as we should like to because the statute of limitations of the Utah act is two years, while the federal statute is three years. This means that the audits made by the bureau of internal revenue are of no value to us if they are made or reported after the two-year statute of limitations has run; but if our law were so amended as to permit us to take advantage of these audits we could materially increase the effectiveness of our administration.



**Corporation Franchise Tax**



We respectfully recommend that:

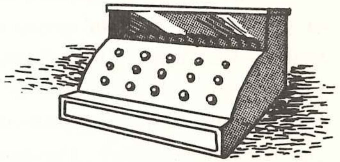
5. *The corporation franchise tax act be rewritten so as to bring the provisions of this act in closer accord with the provisions of the federal internal revenue code.*

This recommendation is intended to cover both the structure of the tax as well as some of the provisions of the law. In other words, we think the structure of the Utah corporation franchise tax act should be in line with the structure of the federal act, as far as consistent, in order to prevent confusion, and to eliminate unnecessary costs on the part of the taxpayer in filing his returns. In addition to this structural change, we think that further simplification can be developed by bringing the treatment of income and deduction items into closer agreement with the provisions of the federal internal revenue code.

The supreme court of Utah, in the case of *J. M. and M. S. Browning Company, et al v. The State Tax Commission* (107 U., 457, 154 P 2nd, 933) held that a Utah Corporation, which owned real estate outside of Utah, was required to pay a tax under the provisions of our corporation franchise tax act based upon income received from such real estate. In keeping with our recommendation that provisions for taxing non-residents in Utah and allowing for tax credits on income received by Utah residents from outside the state be incorporated into our individual income tax law, we believe that the corporation franchise tax act should be so amended as to exclude the income received from rental income arising from sources outside of the state and, at the same time, to provide for a tax to be paid by non-resident corporations owning real estate in Utah.

In order to take full advantage of audits made by the bureau of internal revenue, we believe that the statute of limitations, as provided in our own corporation franchise tax act, should be extended to cover a period of three and one-half years or six months after any federal audit is made available to the state. If this is done it will be possible for us to use the audit reports made by the bureau of internal revenue beyond the two-year period.

With regard to the apportionment fraction, the statute should eliminate from the general apportionment fraction all elements of property value, wages, and gross receipts relating to income items which are subject to specific allocation. Royalty income from patents and other intangibles should be subject to specific allocation. The fact that our act does not provide for such treatment of royalty income, combined with the fact that contributions are not deductible on the corporation return, are constant sources of friction in our dealings with outside corporations.



**Sales and Use Taxes**

We respectfully recommend that:

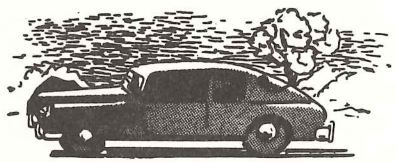
6. *The sales and use tax acts be combined into one statute, so as to avoid the conflicts which arise as a result of the lack of consistency in the two acts.*

The sales tax applies to the sale of personal property in Utah. At the time the act was passed, the difficulty which would arise from the limitation of the act to sales within Utah was not contemplated, and no provision was made in the original sales tax act to cover this contingency. As a result, an easy way to avoid



the Utah sales tax was soon discovered through the purchase of materials outside of the state. This procedure was particularly conspicuous in the case of large items that could be purchased outside the state just as well as in Utah, and as a result, the Utah retailers were being discriminated against by the tax avoidance on items purchased outside the state. Utah was not the only state which experienced this difficulty. It soon learned that it would be possible to enact a statute which would place a tax on the use of articles which were brought into the state.

The purpose of the so-called use tax was to supplement the sales tax and to prevent the avoidance of the sales tax and the discrimination which resulted from it. When the use tax was enacted, it did not follow the same basic plan which had been established in the sales tax law. Consequently, while the use tax act is considered as a complement to the sales tax act, in certain features, the structure does not fit in with the structure of the sales tax law. For instance, the statute of limitations of the sales tax is three years, but the statute of limitations for the use tax is only two years. The sales tax act requires taxpayers to keep their records for a period of three years, but the use tax requires them to keep their records for only two years. Further difficulties are experienced in regard to the inconsistency of the two acts concerning the exemption of coal, fuel oil, and other fuels. The sales tax act provides that the sale of coal, fuel oil, and other fuels, for purposes other than domestic or commercial, shall be exempt from the sales tax, but no such exemption is found in the use tax act. If the two laws are combined into one the discrepancies which now exist can readily be overcome, and a much more understandable procedure will result.



**Taxes on Motor Fuels**

We respectfully recommend that:

7. *The motor fuel tax laws be amended as follows:*

(a) *Reduce the allowance for evaporation of gasoline, loss in handling, and expense of collection to 1%, plus extraordinary losses due to fire, explosion, etc.*

(b) *Clarify the definition of motor fuels other than gasoline in the use fuel tax act.*

(c) *Repeal the provision for computing the consumption of fuel on the basis of a minimum of five miles per gallon; change the use fuel tax law to provide for collection of the motor fuel tax by dealers instead of payment direct by users; eliminate the requirement for a use fuel tax exemption certificate; and provide that the operator of any diesel operated motor vehicle be required to present a use fuel vehicle permit before vehicle registration may be made for each year.*

(a) The Utah statutes provide for a tax on gasoline and also for a tax on diesel fuel used in diesel-powered trucks. The diesel fuel tax is more accurately described as a "use fuel" tax in our law and is intended to provide a tax on the use of diesel-powered motor vehicles, which is comparable to the tax that would be paid on a gasoline-powered vehicle. The acts are separate and, by reason of their inherent differences, there is no particular need to combine them into one act. The act which provides for the tax on gasoline permits the following deductions:

> . . . Producers and refiners shall report the total amount produced, received or refined and sold in this state from which three percent deduction shall be made, and all distributors shipping into this state shall report the total amount received for sale in this state and from such amount there shall be deducted three percent.

It is the position of the tax commission that an allowance should be made for actual losses; but we believe that the 3% deduction is too high, and that it should be reduced to 1%, with a further provision that any extraordinary loss due to fire, explosion, etc., shall also be permitted as a deduction.

(b) As far as the use fuel tax act is concerned, we believe that the definition should be changed to read as follows:

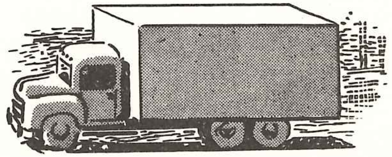
> "Special Fuel" shall mean any fuel regardless of name or character which may be used to operate or propel a motor vehicle upon the public highways, except that it shall not include gasoline as defined in the motor vehicle fuel tax law.

(c) We believe the provision of the law, as contained in Section 57-12-45, which sets forth the method of computing the consumption of fuel on a basis of a minimum of five miles per gallon should be stricken, because this results in unfair discrimination. It will facilitate the administration of the law if Section 57-12-46 is amended to eliminate the requirement for a use fuel tax exemption certificate, and to provide that the operator of any diesel-powered motor vehicle must present a use fuel permit to the motor vehicle division before registration of the vehicle in question can be made.



We believe that a great deal more collections and much better administration of a tax on special fuels can be achieved by licensing and bonding special fuel dealers, who would be responsible for collecting the special fuel tax and remitting monthly to the state tax commission. This system would also conform to recommendations of the committee on a uniform special fuel tax law of the North American Gasoline Tax Conference.

**Motor Vehicle Registration**



We respectfully recommend that:

8. *The motor vehicle registration law be amended:*

(a) *To provide for the fees of commercial vehicles to be based upon laden rather than unladen weight, provided adequate enforcement by expanded highway patrol facilities be put into effect.*

(b) *To permit the transfer of title of two automobiles owned by one person, not exceeding $2,500.00 in value, without probate action.*

(c) *The law which now permits reciprocity with other states in the operation of out-of-state cars in Utah be amended to prevent the unfavorable position in which Utah is now placed by reason of the so-called reciprocity provision in our laws.*

(d) *Careful consideration be given to the determination of a sound schedule of fees for commercial vehicles.*

(e) *Checking stations be established, both permanent and mobile.*

(a) For a number of years, the motor vehicle registration law has provided that the basis for fees of commercial vehicles shall be the unladen weight of the vehicle. It appears to us that this is not an equitable basis for determining the amount of the fee, and that the total combined weight of the vehicle and the load which it carries are the more equitable means of determining the amount of the fee. The difference in the weight of the body on a commercial vehicle now makes a decided difference in the fee of the vehicle. Furthermore, the enforcement of the old limitations, as provided by law, is made awkward by the fact that the registration of the vehicle is determined by the weight of the vehicle, rather than by the combined weight and load which it carries. In those cases where a check is made, it is necessary to unload the vehicle in order to determine the weight of the vehicle without the load. However, a gross weight basis of registration will require expanded enforcement personnel and facilities, which should be made available to the state highway patrol if this system is adopted.

(b) The law now provides that in case of the death of a person who owns an automobile with a value of less than $1,000.00, without leaving other property necessitating the procuring of letters of administration or testamentary, the motor vehicle department may transfer title to the surviving husband or wife or other heir upon the basis of a proper showing. The experience we have had in the administration of this feature shows that it is a very good law, and that its provision should be somewhat extended. In many circumstances we have learned that one automobile and possibly a truck were owned by the same person who died, and in those cases transfer of title has not been permitted without court action. We think this feature of the law should be extended to permit the transfer of title without court action in the case of the ownership of two automobiles which have a total value of not more than $2,500.00.

(c) The motor vehicle laws now permit the operation of a motor vehicle in Utah which is registered in another state without registering in Utah or paying the fee, if the laws of the state in which the operator resides or has his principal place of business permit residents of Utah to operate their motor vehicles in such state. On the face of it, this law seems to be a very good one; but we have encountered numerous difficulties in its administration, and we have often concluded that the so-called reciprocity provision worked a hardship on the state of Utah. We recognize the need for some kind of a provision of the law which will permit a free flow of traffic through Utah; but at the same time we feel that the interests of Utah must be protected, and that adequate revenue must be secured for the maintenance of Utah roads

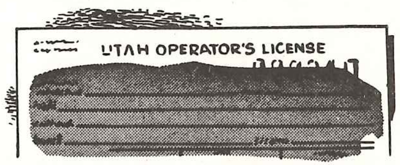


and, in certain cases, for their construction. We, therefore, believe that the problem of reciprocity should be considered in connection with the question of motor vehicle taxes. In this connection, it will be necessary to have checking stations or an enlarged highway patrol in order to enforce the law fairly and equitably, the cost of which should come from the increase in revenue which, we believe, would follow from better enforcement of the law.

(d) The entire question of charges for motor vehicle fees should be considered in connection with the cost of maintaining and building our highways. As a foundation for this study, we urge that the problem of highway taxation be studied, and that our laws dealing with motor fuel taxes and motor vehicle registration fees be subjected to such revision as the study of highway costs may indicate.

(e) The experience of the past few years clearly indicates the need of checking stations, both permanent and mobile, as a means of more effective administration of the motor vehicle laws.

**Drivers' Licenses**



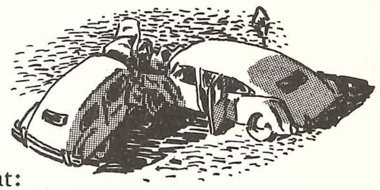

We respectfully recommend that:

9. (a) *The drivers' license law be so amended as to make the drivers' license division self-supporting financially.*

(b) *All operators' and chauffeurs' licenses terminate at the end of five years after the issuance of such licenses.*

(a) The fees which are now charged for the various services in connection with the operation of the drivers' license law are not adequate to pay for the administration of this act. It is for that reason that we recommend an increase in the charge for a license from $1.00 to $2.00; that the charge for a duplicate license be increased from 25c to $1.00; and that the fee for the extension of a license be set at $1.00 instead of 50c. If these changes are made, the department will be self-supporting and it will not be necessary to call upon other state funds to pay the expense of its operation.

(b) As a safety measure, we believe that every driver's license should expire at the end of a five-year period, and that the operator, if he desires to have a new license issued, should be required to take the examination and to pass the test successfully. This procedure, we are convinced, will result in better driving on our highways and will save many lives.



**Motor Vehicle Financial Responsibility Act**

We respectfully recommend that:

10. *Section 4 of the so-called Uniform Motor Vehicle Safety Responsibility Act (Chapter 68, Laws of Utah, 1943) be repealed and that the remainder of the act be adjusted in keeping with the deletion of this section.*

The above section referred to contains the following provisions:

(1) Whenever the department is required under any law of this state to suspend or revoke the operator's or chauffeur's license of any person upon receiving record of the conviction of such person for any offense under the motor vehicle laws of this state, the department upon receiving such record shall forthwith without notice or hearing suspend or revoke the license of such person as required.

(2) In any event hereinbefore stated the department shall also suspend any and all of the registration certificates or cards and registration plates issued for any motor vehicle registered in the name of the person so convicted as owner except that it shall not suspend such evidences of registration in the event such owner has previously given or shall immediately give and thereafter maintain proof of financial responsibility in the manner hereinafter specified in this act with respect to each and every motor vehicle owned and registered by such person.

(3) The suspensions or revocation hereinbefore required shall remain in effect and the department shall not issue to any such person any new or renewal of license or register or re-register in the name of such person any motor vehicle until permitted under the motor vehicle laws of this state and not then unless and until said person gives proof of his financial responsibility in future as hereinafter provided in this act.

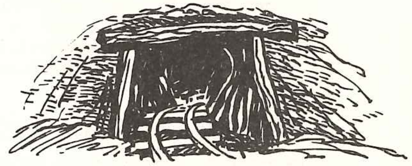
(4) The department shall take action as required in this section upon receiving proper evidence of any such conviction of any person in another state.

These requirements result in an unfair and unreasonable treatment of motor vehicle operators who are convicted of any motor vehicle offense which requires the revocation of the driver's license. This applies to convictions not only in Utah, but in any other state.



As an illustration of the unfairness of the law, if a person, in whose name an automobile is registered, is found guilty of drunken driving, not only is the operator's license of such person revoked, but the registration of all the motor vehicles registered in his name is suspended; so that no motor vehicles owned by such individual can be legally operated after such suspensions. Of course, in most cases where such a situation occurs, the registered owner of the motor vehicle transfers title to another person and thus avoids the law. In such cases, it simply means that the individual is put to an unreasonable course of action in order that his automobile may be operated by some other person.

The numerous and varied situations which have come to our attention in connection with the enforcement of this section have convinced us that the section should be stricken, and that those other features of the law dealing with the action to be taken in case of an unsatisfied judgment should be continued, and that the law should be properly amended so that when Section 4 is repealed, the statute will be a unified whole.



**Taxation of Mines**

We respectfully recommend that:

11. (a) *The law dealing with the valuation of mines based upon net proceeds be clarified.*

(b) *A provision be enacted in the mine tax law to provide that the county assessor of the county in which the mine is situated be required to assess the surface value of mines or mining claims in those cases where the surface is owned separate and apart from the underground rights.*

(a) There is an unfortunate conflict between the provisions of Chapter 106 and Chapter 107, Laws of Utah, 1947. These statutes deal with the assessment of mines and mining claims.

Chapter 106 has the following requirement:

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. . . .

But Chapter 107 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 net annual proceeds thereof for the calendar year next preceding. . . .

Chapter 106 provides that:

> All other mines or mining claims and other valuable mineral deposits, including lands containing coal or hydrocarbons, shall be assessed at their full value. All machinery used in mining and all property or surface improvements upon or appurtenant to mines or mining claims and the value of any surface use made of mining claims or mining property for other than mining purposes shall be assessed at full value. In all cases where the surface of lands is owned by one person and the mineral underlying such lands is owned by another, such property rights shall be separately assessed to the respective owners. . . .

But Chapter 107 provides that:

> All other mines or mining claims and other valuable mineral deposits, including lands containing coal or hydrocarbons, shall be assessed at 40% of their reasonable fair cash value. All machinery used in mining and all property or surface improvements upon or appurtenant to mines or mining claims and the value of any surface use made of mining claims or mining property for other than mining purposes shall be assessed at 40% of their reasonable fair cash value. In all cases where the surface of lands is owned by one person and the mineral underlying such lands is owned by another, such property rights shall be separately assessed to the respective owners.

We recommend that the above sections be consolidated into one provision, which will require the assessment of net proceeds on the basis of two times the average value, and that the other property of the mines be assessed at 40% of its reasonable fair cash value. This is the procedure which has been followed since the enactment of the statute and has been based upon an opinion by the attorney general, but we think the confusion should be cleared up by legislative enactment in order to avoid litigation, which might have serious consequences.

(b) For many years it has been the custom for the county assessors to assess the surface rights of mines and mining claims in those cases where the surface was owned separate and apart from the underground rights. This has been a practical means of making the assessment, because this property is not mining property, and it has seemed that there was no need for the tax commission to assess it. Furthermore, the records are in the hands of the county officers. In a recent case, which was decided by the Utah supreme court, it was held that the statutes require the tax commission to



assess these surface rights. As a practical means of getting the work done in the most efficient manner, we think the assessor should make this assessment.

## CONCLUSION

As has been indicated, Part II of this report, published separately, contains statistical information relative to various phases of administrative problems confronting this commission and also the local governmental units which assess and collect the property taxes. Tabulations which have heretofore been printed in the statistical sections of this commission's reports are included in this second part, as well as various data which formerly have accompanied the text of the commission's report. A request to this commission, at 118 State Capitol, will bring a copy of Part II.

The commission desires to acknowledge the cooperative attitude of Governor J. Bracken Lee and of his official family throughout the past two years; and also extends to each member of the legislature similarly cheerful cooperation in discussing various problems of tax policy or administration, or in preparing suitable bills affecting state or local revenue for presentation to the legislature. To such end the services of commission members and of division directors will be gladly placed at the disposal of the senators or representatives.

Respectfully submitted,
UTAH STATE TAX COMMISSION

(Sgd)
Patrick Healy, Jr., Chairman
Roscoe E. Hammond
Elisha Warner
J. Welton Ward

ATTEST:
C. R. Openshaw, Jr.,
*Executive Secretary*

PART II

# TENTH BIENNIAL REPORT

of the

# UTAH STATE TAX COMMISSION

For the Years 1949 - 50

PART II

# TENTH
# BIENNIAL REPORT
of the
# UTAH STATE TAX COMMISSION

PATRICK HEALY, JR.,
Chairman

ROSCOE E. HAMMOND

ELISHA WARNER

J. WELTON WARD

C. R. OPENSHAW, JR.,
Executive Secretary

For the Years 1949 - 50

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TRUE REVENUE RECEIPTS OF STATE GOVERNMENT, SELECTED YEARS
(From Biennial Reports of State Treasurer)

| | Collected by State Tax Commission (1 & 2) | From property taxes (3) | From federal government (4) | From all other sources (5) | Total Revenue Receipts (5) |
|---|---|---|---|---|---|
| AMOUNT | | | | | |
| 1932 | $ 359,163 | $5,087,595 | $ 2,570,381 | $ 5,845,204 | $13,862,344 |
| 1934 | 6,247,362 | 4,797,461 | 6,927,705 | 2,153,827 | 20,126,355 |
| 1936 | 9,193,340 | 4,775,921 | 6,857,643 | 1,910,362 | 22,737,266 |
| 1938 | 11,744,089 | 3,487,466 | 4,916,514 | 4,561,220 | 24,709,289 |
| 1940 | 12,646,964 | 4,131,492 | 4,884,883 | 4,769,752 | 26,433,091 |
| 1941 | 14,079,089 | 3,919,027 | 5,557,687 | 5,282,528 | 28,838,332 |
| 1942 | 15,893,207 | 3,964,559 | 7,217,126 | 6,229,724 | 33,304,615 |
| 1943 | 18,599,560 | 3,056,604 | 7,762,805 | 6,864,174 | 36,283,143 |
| 1944 | 19,654,091 | 2,233,303 | 8,850,140 | 7,859,148 | 38,596,682 |
| 1945 | 19,465,465 | 2,199,150 | 7,576,530 | 8,781,777 | 38,022,922 |
| 1946 | 22,390,223 | 2,916,532 | 5,208,301 | 8,926,644 | 39,441,699 |
| 1947 | 27,481,055 | 1,970,193 | 9,284,669 | 13,524,102 | 52,260,019 |
| 1948 | 31,861,076 | 5,867,411 | 11,013,312 | 13,674,824 | 62,416,623 |
| 1949 | 35,223,164 | 6,845,342 | 10,295,934 | 16,435,114 | 68,799,555 |
| 1950 | 35,401,806 | 6,892,587 | 11,348,070 | 17,194,806 | 70,837,270 |
| PER CENT | | | | | |
| 1932 | 2.59 | 36.70 | 18.54 | 42.17 | 100.00 |
| 1934 | 31.04 | 23.84 | 34.42 | 10.70 | 100.00 |
| 1936 | 40.43 | 21.01 | 30.16 | 8.40 | 100.00 |
| 1938 | 47.53 | 14.11 | 19.90 | 18.46 | 100.00 |
| 1940 | 47.85 | 15.59 | 18.48 | 18.08 | 100.00 |
| 1941 | 48.82 | 13.59 | 19.27 | 18.32 | 100.00 |
| 1942 | 47.72 | 11.90 | 21.67 | 18.71 | 100.00 |
| 1943 | 51.26 | 8.42 | 21.40 | 18.92 | 100.00 |
| 1944 | 50.92 | 5.79 | 22.93 | 20.36 | 100.00 |
| 1945 | 51.19 | 5.78 | 19.93 | 23.10 | 100.00 |
| 1946 | 56.77 | 7.39 | 13.21 | 22.63 | 100.00 |
| 1947 | 52.59 | 3.76 | 17.77 | 25.88 | 100.00 |
| 1948 | 51.05 | 9.40 | 17.64 | 21.91 | 100.00 |
| 1949 | 51.20 | 9.95 | 14.96 | 23.89 | 100.00 |
| 1950 | 49.98 | 9.73 | 16.02 | 24.27 | 100.00 |

(1) Unemployment insurance taxes are 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, health, drouth relief and war training purposes. (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. Public employees' retirement fund not included. Figures in these two columns differ from those in Treasurer's reports, because of more strict classification of non-revenue receipts. For example, treasury statements, since fiscal 1942, include gross receipts of the Liquor Commission rather than net profits.

# TENTH BIENNIAL REPORT
## of the
# UTAH STATE TAX COMMISSION
## PART II

* * *

Part II of this report includes brief comments concerning various laws administered by the state tax commission, and brings up to date statistical tabulations which have been found helpful to students of taxation trends over a long period of years.

Changes in the statutes proposed by the tax commission and reasons for such recommendations are set forth in Part I of this report along with general remarks on the operation of the Utah tax system for the past two fiscal years.

### REVENUE TRENDS

The table "True Revenue Receipts of State Government" is designed to show the part played by the tax commission in the financial structure of the state government. Since early in World War II, about half the revenue of the state that is available for general governmental purposes at state or lower levels has been collected by this commission. During the same period from one-fifth to one-fourth of the state treasury receipts have been from a large number of miscellaneous sources, the most important of which have been fees at educational institutions (considerably increased by the national veterans' "bill of rights" program), the liquor control profits, and the fish and game licenses. Federal aid for welfare, roads, health, and other programs has supplied substantial amounts, as have the property taxes collected for school equalization purposes.

These school equalization taxes, as shown by the table, "Summary of Property Taxes Charged Annually," constitute about 20 percent of the total property tax bill annually charged in Utah in recent years. The schools, through local district levies, take another 40 percent of the property taxes. That is to say, some 60 percent of all the general property taxes go for schools — more than that proportion outside of cities and towns, and less, as a rule, within corporate limits.

SUMMARY OF PROPERTY TAXES CHARGED ANNUALLY

| | | TAXES CHARGED | | | LEVIES (Mills) | | |
|---|---|---|---|---|---|---|---|
| | Assessed Value of State | State General Fund | State School Funds | Grand Total (All Purposes) | State General Fund | State School Fund | Mean Local Rate |
| 1916 | $531,935,900 | $1,063,871 | $1,276,646 | $ 8,857,095 | 2.0 | 2.4 | 12.13 |
| 1920 | 716,946,156 | 1,822,041 | 1,862,699 | 18,311,967 | 2.4 | 2.6 | 20.54 |
| 1924 | 665,451,862 | 1,597,138 | 3,260,714 | 18,182,062 | 2.4 | 4.9 | 20.02 |
| 1928 | 700,705,295 | 1,681,691 | 3,433,455 | 20,003,484 | 2.4 | 4.9 | 21.25 |
| 1932 | 575,386,102 | 1,323,404 | 3,544,378 | 18,325,709 | 2.3 | 6.16 | 23.39 |
| 1936 | 522,830,594 | --- | 3,136,984 | 15,688,772 | --- | 6.0 | 25.92 |
| 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 |
| 1949 | 823,749,300 | --- | 6,820,644 | 35,859,478 | --- | 8.28 | 35.35 |
| 1950 | 848,379,646 | --- | 6,829,456 | 38,168,354 | --- | 8.05 | 36.94 |

| | School Districts | | Counties (except roads) | | Cities and Towns | | Roads | |
|---|---|---|---|---|---|---|---|---|
| Year | 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 |
| 1920 | 6,704,032 | 9.35 | 1,701,379 | 2.37 | 3,773,749 | — | 2,431,141 | 3.39 |
| 1924 | 5,801,734 | 8.72 | 1,689,048 | 2.54 | 3,699,917 | 11.43 | 2,097,591 | 3.15 |
| 1928 | 6,933,649 | 9.90 | 1,824,501 | 2.60 | 3,848,293 | 11.66 | 2,175,397 | 3.10 |
| 1932 | 5,950,407 | 10.34 | 1,940,603 | 3.37 | 3,631,718 | 12.40 | 1,904,961 | 3.31 |
| 1936 | 5,558,529 | 10.63 | 1,947,055 | 3.72 | 3,549,982 | 13.86 | 1,465,444 | 2.80 |
| 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 |
| 1949 | 14,652,600 | 17.79 | 5,719,510 | 6.94 | 7,119,262 | 18.09 | 1,384,916 | 1.68 |
| 1950 | 16,043,774 | 18.91 | 6,015,858 | 7.09 | 7,558,945 | 18.75 | 1,566,659 | 1.85 |

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



HOW STATE TAX COMMISSION COLLECTIONS ARE DISTRIBUTED

| | From Taxes Based On Income | | | |
|---|---|---|---|---|
| Fiscal Year Ending June 30 | District School Fund | General Fund | Other General Fund Revenue Collected | Unemployment Compensation Fund (1) |
| 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 | 1,217,017.62 |
| 1938 | 1,168,011.59 | 389,337.21 | 1,773,792.20 | 2,138,695.47 |
| 1939 | 1,142,395.25 | 380,798.44 | 1,623,003.85 | 2,628,745.15 |
| 1940 | 1,122,850.52 | 374,283.52 | 1,599,755.77 | 2,678,412.14 |
| 1941 | 1,250,972.65 | 416,990.88 | 1,881.988.83 | 2,872,995.27 |
| 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 | 2,755,787.98 | 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 | |
| 1949 | 6,972,497.49 | | 4,160,820.22 | |
| 1950 | 6,693,589.85 | | 3,692,159.19 | |

(Table Continued)

| Fiscal Year | 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 | 3,411,585.86 | 4,339,249.98 | 204,640.53 | 11,740,479.83 |
| 1938 | 3,465,189.86 | 4,534,034.77 | 427,206.27 | 13,896,267.37 |
| 1939 | 3,635,502.90 | 4,710,831.74 | 311,288.98 | 14,432,566.31 |
| 1940 | 4,199,373.30 | 4,972,755.76 | 403,065.01 | 15,350,496.02 |
| 1941 | 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 | 928,779.01 | 19,504,144.46 |
| 1946 | 8,388,486.27 | 6,533,838.25 | 1,047,653.08 | 22,427,263.35 |
| 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 |
| 1949 | 13,598,168.60 | 9,313,538.53 | 1,264,666.24 | 35,309,691.08 |
| 1950 | 14,014,231.79 | 10,050,151.29 | 1,002,101.11 | 35,452,233.23 |

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, $488,655.42 in 1948, $481,-638.47 in 1949 and $469,491.53 in 1950.

The same table gives the average mill levy of general property taxes for various purposes. It reflects, for example, the sharp increase in the levy for school equalization following the laws enacted in 1947. It also shows that, at the beginning of the past decade, the *local* levy for school purposes (which furnishes funds additional to the increased state aid) was around 12 mills average for several years and now is about 18 mills — a 50 percent increase in the levy in spite of another 50 percent increase in the assessed value against which that levy is charged. In other words, general property taxes levied locally for district school purposes have more than doubled in the ten-year period; and the state school equalization taxes have also doubled.

In the same period the table shows the county government mill levies have remained about stationary, though the amounts raised by those levies have increased substantially. The counties have increased the mill levies for what are designated as road purposes. Cities and towns, as a whole, have increased their general property tax levies and have nearly doubled their revenue from that source in the ten-year period.

Returning now to the collections made by this commission, from examination of the table entitled "How State Tax Commission Collections are Distributed," it is evident that the state general fund has benefited least and the state school equalization fund most, proportionately, by the rapid growth in such revenue during the past decade.

COLLECTIONS AND EXPENDITURES

| Fiscal Year | Total Collections | Total Department Expenditures | Number Tax Returns and Registrations | Number of Employees June 30 | Overall Ratio Expenditures to Collections | Registrations, Tax Returns Per Employee |
|---|---|---|---|---|---|---|
| 1940 | $15,350,496 | $399,707 | 454,548 | 183 | 2.60 | 2,484 |
| 1941 | 16,978,975 | 398,334 | 501,131 | 183 | 2.35 | 2,738 |
| 1942 | 15,925,794 | 413,813 | 464,703 | 188 | 2.60 | 2,472 |
| 1943 | 18,620,084 | 395,972 | 513,668 | 191 | 2.13 | 2,689 |
| 1944 | 19,694,761 | 421,527 | 509,128 | 173 | 2.14 | 2,943 |
| 1945 | 19,504,144 | 436,499 | 464,064 | 166 | 2.24 | 2,796 |
| 1946 | 22,427,263 | 449,256 | 525,532 | 203 | 2.00 | 2,589 |
| 1947 | 27,537,175 | 592,326 | 628,402 | 196 | 2.15 | 3,206 |
| 1948 | 31,940,481 | 575,289 | 655,910 | 196 | 1.80 | 3,346 |
| 1949 | 35,309,691 | 677,252 | 719,179 | 206 | 1.92 | 3,491 |
| 1950 | 35,452,233 | 737,147 | 810,277 | 219 | 2.08 | 3,700 |



ADDITIONAL TAX DEFICIENCY ASSESSMENTS AND OPERATING COSTS OF THE AUDITING DIVISION FOR FISCAL YEARS 1947 THROUGH 1950

| Tax | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|
| Corporation Franchise Tax | | | | |
| Number of returns | 3,226 | 3,648 | 4,003 | 4,221 |
| Number of audits | 1,959 | 1,775 | 1,988 | 2,031 |
| Number of def. | 521 | 541 | 525 | 397 |
| Amt. of def. assmts. | $ 87,768.42 | $133,887.51 | $271,676.21 | $ 98,622.95 |
| Individual Income Tax | | | | |
| Number of returns | 170,290 | 184,047 | 193,452 | 198,518 |
| Number of audits | 4,477 | 3,518 | 4,336 | 3,961 |
| Number of def. | 3,878 | 2,521 | 3,446 | 2,344 |
| Amt. of def. assmts. | $127,512.63 | $102,195.92 | $121,346.65 | $100,382.95 |
| Insurance Tax | | | | |
| Number of returns | 386 | 397 | 500 | 485 |
| Number of audits | 345 | 351 | 373 | 378 |
| Number of def. | 33 | 15 | 24 | 32 |
| Amt. of def. assmts. | $ 4,793.44 | $ 1,716.66 | $ 14,833.16 | $ 11,269.41 |
| Use Fuel Tax | | | | |
| Number of returns | 1,196 | 1,253 | 1,381 | 2,307 |
| Number of audits | 34 | 31 | 25 | 32 |
| Number of def. | 20 | 17 | 17 | 12 |
| Amt. of def. assmts. | $ 310.59 | $ 481.06 | $ 941.20 | $ 2,577.04 |
| Sales and Use Tax | | | | |
| Number of returns | 62,541 | 69,101 | 73,605 | 92,051 |
| Number of audits | 811 | 860 | 785 | 863 |
| Number of def. | 986 | 1,587 | 2,016 | 1,360 |
| Amt. of def. assmts. | $119,186.08 | $ 92,336.01 | $134,633.90 | $176,109.73 |
| Totals | | | | |
| Number of returns | 237,639 | 258,446 | 272,941 | 297,582 |
| Number of audits | 7,626 | 6,535 | 7,507 | 7,265 |
| Number of def. | 5,438 | 4,681 | 6,028 | 4,145 |
| Amt. of def. assmts. | $339,571.16 | $330,617.16 | $543,431.12 | $388,962.08 |
| ALL OPERATING COSTS OF AUDITING DIVISION | $ 79,135.22 | $ 77,456.18 | $ 88,006.25 | $103,780.78 |
| PERCENTAGE OF COST TO ADDITIONAL TAX | 23.3 | 23.4 | 16.2 | 26.7 |
| INTEREST & PENALTIES (NOT INCLUDED IN ABOVE ASSESSMENTS) | $ 63,099.01 | $ 64,340.99 | $140,903.07 | $ 94,522.65 |

The table "Collections and Expenditures" presents a measure of the increase in work for which a part of the operating force of this commission is responsible. Over a period of ten years — from 1940 to 1950 — the over-all expenditures of this commission have decreased from $2.60 to $2.08 for each $100.00 collected. The table also shows that while about 2,500 returns or registrations were handled per employee in 1940, the number was 3,700 in fiscal 1950 — an increase per worker of 49 percent. As pointed out in Part I of this report, much of the work — and some of the most important duties — assigned to the commission involve the handling neither of tax returns nor of registration fees. But work in all divisions has been materially increased in the decade.

From the table "Additional Tax Deficiency Assessments" it may be computed that in 1950 there was collected by the state $4.65 (including penalties and interest) for each $1.00 expended in the operation of the auditing division for all purposes. The ratio in 1949 was $7.66 for each $1.00 spent. The showing, it is felt, justifies a reasonable increase in the commission's collections and auditing forces. Each tax evasion loads an additional burden on the shoulders of the individual or group willing to pay a just share of the cost of government. Not every person whom an audit may disclose as failing to pay all taxes due is willfully "chiseling" on the state. On the contrary the audit may show that an over-payment has been made. In such case proper credit is given or a refund is made. The commission believes each person should be expected to pay the tax imposed by the law — no less and no more. In any event, an investment that returns $5.00 for each $1.00 spent might surely be termed good business.

## PROPERTY TAXES

Property tax collections throughout the state as a whole have maintained an average in excess of 96 percent for the past eight years; and in 1946 county treasurers reported that 97.16 percent of the current year's levy had been paid before the delinquency date — usually December 1st. A study of the tabulation "Current Property Tax Collections" will reveal that the county with the highest assessed value per capita (Morgan) has consistently the best collection record. Similarly, but not invariably, residents of San Juan, which has the lowest assessed value per capita, are more prone to let their current taxes go until after December 1. But it



is apparent that other factors also affect the collection record. Davis and Weber, for example, are well above the state average in promptness of payment, though considerably below the state average of $1,232 per capita in assessed value per person.

CURRENT PROPERTY TAX COLLECTIONS -- 1945 to 1949

| County * | Percentages of Current Taxes Paid When Due | | | | |
|---|---|---|---|---|---|
| | 1945 Levy | 1946 Levy | 1947 Levy | 1948 Levy | 1949 Levy |
| Morgan ........... | 99.2 | 99.64 | 99.13 | 99.14 | 98.20 |
| Grand ........... | 95.8 | 96.11 | 95.41 | 94.64 | 95.10 |
| Summit ........... | 97.6 | 98.03 | 97.28 | 97.26 | 96.94 |
| Box Elder ........ | 96.7 | 97.84 | 97.80 | 97.89 | 97.68 |
| Rich ............. | 98.1 | 97.00 | 97.29 | 98.88 | 97.10 |
| Daggett .......... | 97.1 | 95.92 | 92.13 | 95.52 | 92.21 |
| Iron ............. | 96.9 | 96.54 | 96.16 | 95.85 | 95.49 |
| Salt Lake ........ | 97.4 | 97.36 | 96.87 | 96.85 | 96.79 |
| Juab ............. | 97.7 | 97.69 | 97.77 | 98.42 | 97.15 |
| Millard .......... | 96.4 | 96.82 | 95.70 | 95.89 | 95.16 |
| Tooele ........... | 97.4 | 98.58 | 97.80 | 98.58 | 97.00 |
| Emery ............ | 93.5 | 94.08 | 92.95 | 93.42 | 94.77 |
| Beaver............ | 97.3 | 96.10 | 95.14 | 95.60 | 95.20 |
| Wasatch........... | 96.8 | 96.68 | 96.64 | 98.10 | 97.36 |
| Carbon ........... | 96.1 | 95.85 | 95.78 | 90.29 | 96.12 |
| Utah ............. | 96.1 | 90.38 | 95.52 | 94.92 | 96.24 |
| Piute ............ | 92.0 | 95.70 | 93.08 | 94.15 | 91.13 |
| Sevier ........... | 96.2 | 95.97 | 96.91 | 94.96 | 96.36 |
| Kane ............. | 89.7 | 93.44 | 90.86 | 90.96 | 86.09 |
| Cache ............ | 97.5 | 97.22 | 96.33 | 96.17 | 96.97 |
| Duchesne ......... | 80.1 | 89.07 | 67.98 | 82.24 | 87.56 |
| Sanpete .......... | 96.9 | 96.45 | 95.90 | 96.16 | 93.10 |
| Uintah ........... | 72.3 | 88.07 | 87.79 | 95.08 | 90.46 |
| Davis ............ | 98.5 | 97.86 | 97.14 | 96.77 | 96.58 |
| Weber ............ | 98.0 | 97.78 | 97.15 | 97.25 | 97.50 |
| Washington ....... | 93.2 | 93.09 | 90.22 | 92.98 | 91.25 |
| Garfield ......... | 90.9 | 88.26 | 90.84 | 92.97 | 94.53 |
| Wayne ............ | 87.6 | 68.22 | 84.57 | 74.51 | 84.00 |
| San Juan ......... | 74.3 | 82.51 | 70.70 | 88.54 | 69.62 |
| State Average .... | 96.7 | 97.16 | 96.20 | 96.22 | 96.37 |

* Counties arranged in order of assessed value per capita, 1950 U.S. Census.

On a state-wide basis the proportion of the property taxes paid by the land has, contrary to what appears to be a popular belief, rather steadily decreased during the past twenty years. The proportion paid by improvements has reflected the intensive building program of the past few years. Yet when all real estate (land plus improvements) is considered, it is found, as shown in the tabulation "Percentage of Taxes Charged Against Classes of Property," that whereas such property paid about 60 percent of the property taxes charged twenty years ago, it is now paying less that one-half of such taxes. Personal property other than livestock has greatly increased in dollar value and in percentage of taxes paid. The share of taxes paid by mines and utilities, assessed by this commission, shows some increase over a twenty-year period, but has been proportionately less in recent years that it was ten years ago.

PERCENTAGES OF TAXES CHARGED AGAINST CLASSES OF PROPERTY

| Calendar Year | AGAINST PROPERTY ASSESSED BY COUNTY ASSESSOR — Real Estate Including Bldgs. — In Cities and Towns | On Acreage | Total | Personal Property | Total | Against Property Assessed by State Tax Commission |
|---|---|---|---|---|---|---|
| 1932 | 41.55 | 17.40 | 58.95 | 13.02 | 71.97 | 28.03 |
| 1933 | 42.38 | 16.63 | 59.01 | 12.28 | 71.29 | 28.71 |
| 1934 | 41.13 | 16.42 | 57.55 | 12.73 | 70.28 | 29.72 |
| 1935 | 40.89 | 16.07 | 56.96 | 12.68 | 69.64 | 30.36 |
| 1936 | 40.05 | 14.90 | 54.95 | 13.81 | 68.75 | 31.25 |
| 1937 | 36.85 | 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 |
| 1949 | 35.28 | 13.26 | 48.34 | 20.23 | 68.77 | 31.23 |
| 1950 | 35.51 | 13.27 | 48.78 | 20.12 | 68.90 | 31.10 |



Governmental operations at the state level do not depend at all on property taxes. County governments, a study by the Utah Foundation shows, derived about 72 percent of their revenue from such taxes, and school districts almost 70 percent. Cities and towns as a whole, it is estimated, depend on general property taxes for about 55 percent of their revenue.

The school districts annually report their financial operations to the state superintendent of public instruction. There is no adequate and satisfactory central source of information as to revenue or expenditures of counties, municipalities and other governmental units.

## THE MOTORIST

The Utah tax commission has the duty of administering much of the property tax system and of supervising the administration of all of it. Of other work assigned to this department of government by the constitution and statutes, much is concerned with the motor vehicle and its operation.

Roughly, motorists, as shown by the table "Taxes Paid by Motorists," are paying in fuel taxes, license fees, and personal property taxes more than $10 million a year to the support of state and local governments (including school districts). This would make the average in excess of $50 per car per annum.

Of great importance to the state, though not from the public revenue standpoint, is the operation of the drivers' license division.

### Highway Safety

| Fiscal Year | Collections | Administrative Costs — Amount | Per $100 Collected |
|---|---|---|---|
| 1949 | $55,283.75 | $ 97,635.64 | $176.61 |
| 1950 | 69,863.75 | 112,620.08 | 161.20 |

Promotion of highway safety is the sole aim and purpose and the only reason for the existence of the drivers' license division of the state tax commission. Many other agencies, public, semi-public, and private, are working with the same purpose. The division's duty is to ensure that every Utah operator of a motor vehicle is thoroughly familiar with the law, and is physically able to operate his car safely, at least at the time he first gets a driver's license. When that is done, it is the legal responsibility of the driver and of the law enforcement agencies, local as well as state, to see that the driver operates his vehicle with due regard to his own safety and that of others.

TAXES PAID BY MOTORISTS

| Year (a) | Number Of Motor Vehicles Assessed | Motor Fuel And Other Taxes (b) | Registration License Fees (c) | Property Taxes Charged Against Motor Vehicles | Total (d) |
|---|---|---|---|---|---|
| 1934 | 87,494 | $2,497,563 | $ 955,062 | $ 312,628 | $ 3,765,253 |
| 1935 | 89,071 | 2,772,673 | 1,039,547 | 383,065 | 4,195,285 |
| 1936 | 96,578 | 3,170,802 | 985,646 | 440,478 | 4,596,926 |
| 1937 | 103,396 | 3,430,058 | 1,017,998 | 545,138 | 4,993,194 |
| 1938 | 106,726 | 3,490,731 | 1,142,577 | 648,605 | 5,281,913 |
| 1939 | 112,336 | 3,644,408 | 1,165,075 | 690,941 | 5,500,424 |
| 1940 | 121,043 | 3,874,557 | 1,227,569 | 686,774 | 5,788,900 |
| 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 | 148,245 | 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 |
| 1949 | 174,742 | 7,127,973 | 2,371,777 | 2,096,985 | 11,596,735 |
| 1950 | 188,947 | 7,696,697 | 2,598,300 | 2,474,287 | 12,769,284 |

(a) Fiscal year ending June 30 for special taxes and calendar year for property taxes. County Auditors' preliminary reports for number of 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, motor vehicle dealers administration fund.

(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.



**How Goes the Battle ?**

Good progress is being made, but not good enough, in this battle for the preservation of life, limb, and property.

In number of fatalities due to traffic accidents, the record, as compiled from reports to the division, is indeed a grim one. War-time restrictions on the use of gasoline and tires and on highway speeds made the year 1943 the best in Utah's history for the past twenty years. In that year, 103 lives were snuffed out on the Utah highways, and some 2,278 persons were injured. Last year the number of killed was 174 and of injured, 3,808.

**Highway Use as Yardstick**

However, the number of fatalities is not a satisfactory measure of the record made by a state from year to year. In 1948, for example, there were 169 fatal accidents reported on Utah highways, but 220 persons were killed. In 1949 while there were 151, or 18 fewer fatal accidents, the death toll was cut by 46. Thus the number of fatal accidents dropped more than 10 percent but the number of persons killed in those accidents was reduced 21 percent. In making comparisons between different years in the same state, and especially between states, highway use, based on the consumption of gasoline, is the best standard readily available for measuring progress made.

Per hundred million miles of vehicle use on Utah highways in 1949, as so estimated, seven persons were killed in 1949, 43 persons sustained severe but not fatal injuries, and 111 others were less seriously hurt — a total of 154 injured. In 1943, measured by the same yardstick, deaths were 7.6 per hundred million miles of vehicle use on the highways, and injuries totaled 162. The year 1949, therefore, shows improvement, traffic conditions considered, even over the previous low year in Utah highway fatalities.

Such statistics afford no reason for complacency. The fact remains that 170 to 220 persons are killed annually, and close to 4,000 injured, in a state with a population that is exceeded by any one of a dozen or more American cities. It is small comfort to know that the Utah record approaches, though it does not equal, the record for the nation as a whole. Even among the eleven western states, with highway traffic conditions comparable to those in Utah, four — Washington, Oregon, Colorado, and Montana —

had better records, measured by fatalities per vehicle mile, than did Utah in 1949. California set the same mark as Utah, according to the National Safety Council's statisticians, and five western state had worse records than did Utah. Arizona, Wyoming, and New Mexico were close to the bottom of the Council's list of states.

PERSONS KILLED, PERSONS INJURED, AND TOTAL HIGHWAY TRAFFIC ACCIDENTS REPORTED IN UTAH, 1938 to 1949, PER HUNDRED MILLION MILES OF MOTOR VEHICLE TRAFFIC

| Calendar Years | Persons Killed | Persons Injured | Total Accid-ents Reported |
|---|---|---|---|
| Pre-War Years | | | |
| *1938 | 17.6 | 275 | 290 |
| *1939 | 12.4 | 235 | 291 |
| *1940 | 12.1 | 240 | 317 |
| 1941 | 13.4 | 246 | **393 |
| Four-Year Average | 13.8 | 248 | 326 |
| World War II | | | |
| 1942 | 9.9 | 173 | 328 |
| 1943 | 7.6 | 162 | 287 |
| 1944 | 8.9 | 168 | 313 |
| 1945 | 11.0 | 188 | 354 |
| Four-Year Average | 9.4 | 173 | 322 |
| Post-War Years | | | |
| 1946 | 10.1 | 188 | 391 |
| 1947 | 8.5 | 172 | 407 |
| 1948 | 9.4 | 161 | 424 |
| 1949 | 7.0 | 154 | 448 |
| Four-Year Average | 8.7 | 170 | 419 |
| First Six Months 1950 | 5.9 | 139 | 425 |
| First Six Months 1949 | 5.4 | 147 | 464 |

* Mileage for 1938, 1939 and 1940 estimated by slightly different formula.

** Beginning with July 1, 1941, the law required reporting of accidents entailing damage of $25 or more; previously the menimum required limit was $50.

### Utah Record Highlights

In the postwar period the number of persons injured, per vehicle mile, has steadily decreased; the number of persons killed has shown a less regular downward trend. The number of accidents reported has increased faster than highway usage — which is mathematically what might be expected.



ACCIDENT SUMMARY

| Calendar Year | Fatal Accidents | Persons Killed | Injury Accidents | Persons Injured | Property Damage Acc. | Total Accidents |
|---|---|---|---|---|---|---|
| 1936 ........... | 172 | 184 | 2,139 | 3,648 | 1,313 | 3,624 |
| 1937 ........... | 180 | 205 | 2,206 | 3,392 | 1,705 | 4,091 |
| 1938 ........... | 175 | 216 | 1,922 | 3,366 | 1,447 | 3,544 |
| 1939 ........... | 141 | 160 | 1,896 | 3,044 | 1,729 | 3,765 |
| 1940 ........... | 154 | 171 | 2,149 | 3,379 | 2,160 | 4,463 |
| 1941 ........... | 178 | 205 | 2,424 | 3,766 | 3,424 | *6,026 |
| 1942 ........... | 127 | 147 | 1,762 | 2,582 | 3,016 | 4,905 |
| 1943 ........... | 96 | 103 | 1,492 | 2,200 | 2,299 | 3,887 |
| 1944 ........... | 113 | 121 | 1,512 | 2,278 | 2,615 | 4,240 |
| 1945 ........... | 153 | 174 | 2,008 | 2,978 | 3,432 | 5,593 |
| 1946 ........... | 170 | 199 | 2,466 | 3,706 | 5,063 | 7,699 |
| 1947 ........... | 159 | 186 | 2,603 | 3,747 | 6,123 | 8,885 |
| 1948 ........... | 169 | 220 | 2,675 | 3,982 | 7,117 | 9,961 |
| 1949 ........... | 151 | 174 | 2,614 | 3,808 | 8,327 | 11,092 |
| 1950 (6 mo.) ... | 69 | 77 | 1,238 | 1,813 | 4,232 | 5,539 |
| 1949 (6 mo.) ... | 54 | 61 | 1,189 | 1,656 | 4,006 | 5,249 |

* After July 1, 1941, the law required the reporting of motor vehicle accidents involving property damage of $25 or more. The previous legally fixed minimum was $50.

SUSPENSIONS AND REVOCATIONS OF DRIVERS' LICENSES

| VIOLATIONS | 1945 | 1946 | 1947 | 1948 | 1949 | 1950 (6 mo.) |
|---|---|---|---|---|---|---|
| Drunken Driving | 315 | 560 | 538 | 532 | 535 | 330 |
| Negligent Driving | 278 | 335 | 392 | 566 | 603 | 245 |
| Failed Special Examination | 93 | 205 | 226 | 473 | 432 | 222 |
| Operating During Revocation | 32 | 29 | 45 | 38 | 71 | 43 |
| Hit and Run | 26 | 22 | 32 | 37 | 32 | 23 |
| Falsification of Age | --- | --- | 48 | 53 | 33 | 11 |
| Unsatisfied Judgments | --- | 13 | 12 | 24 | 35 | 17 |
| Miscellaneous | 39 | 37 | 23 | 53 | 80 | 28 |
| TOTALS | 783 | 1,201 | 1,316 | 1,786 | 1,821 | 919 |

Roughly, one driver in fourteen of those licensed in Utah was reported as involved in a motor vehicle accident in 1949; and one car in ten.

Drivers' faults or failures were reported in 90 percent of the accidents reported.

The number of accidents reported within the corporate limits of cities and towns is steadily increasing. The number of deaths resulting from accidents on the state highway outside corporate limits increased from 74 in 1945 to 134 in 1948 and 97 in 1949. Contrariwise, persons killed in motor vehicle accidents within corporate limits decreased from 85 in 1945 to 70 in 1948 and to 66 in 1949.

Some 58 pedestrians were killed in 532 accidents reported in 1945; 41 in 545 accidents in 1948; and 37 in 510 accidents in 1949.

**Many Join in Fight**

In Utah, under the leadership of the governor, many official agencies are devoting time, thought, and effort to the improvement of traffic conditions. The schools, law enforcement agencies, the department of engineering, and other divisions of state and local government have found powerful allies in the press, the radio, civic and religious organizations, and many others. Financing of adequate enforcement is a difficult public problem, but strengthening of enforcement measures is sorely needed.

The insidious ease with which a driver of experience may contract a poor driving habit and the changes in the driver's physical makeup that come with the passage of years are two enemies of highway safety against which the present Utah laws offer only slight protection. A considerable proportion of Utah operators still hold license certificates granted prior to 1936, which were obtained without any examination or test. The driver who obtained his certificate in 1936 or subsequently has been required to take no further examination, provided he timely applied by mail or otherwise for renewal. Only if he becomes involved in a moving traffic accident or otherwise flagrantly and frequently violates the traffic laws, may such a driver be required to prove his knowledge of the traffic law as it stands today or that he is a safe driver. If he kills someone on the highway, he may be caused to take new tests — too late, and at too great a cost.

The director of the drivers' license division, supported by the tax commission, urges that the proper remedy for such a legal situation is to require each license-holder to take a new examination every five years. Certainly next to adequate enforcement of all traffic safety requirements, better driver control is the most effective measure possible for reduction of highway tragedies.



**Motor Vehicle Registration**

| Fiscal Year | Collections (Including motor vehicle control fund) | Administrative Costs Amount | Administrative Costs Per $100 Collected |
|---|---|---|---|
| 1949 | $2,316,493.54 | $210,563.61 | $9.09 |
| 1950 | 2,504,561.36 | 207,085.70 | 8.27 |

All motor vehicles owned by Utah residents and operated upon the highways of the state must be registered. Varying fees are paid by different classes of vehicles.

During fiscal 1950 a net total of 192,624 passenger car and 45,356 truck licenses were sold, plate replacement, transfers, and exempt cars excluded. The greater number of registrations in 1950 was due to an increase of truck and passenger cars, particularly the latter.

Registration and filing fees collected from all vehicles totaled $2,504,561.36 for 1950, an increase of 8.11 percent over 1949. Approximately 60 percent of total registration fees collected in 1950 came from the registration of trucks, trailers and semi-trailers, taxicabs and buses; about 38.5 percent from the registration of passenger cars; and the remainder from registration of motorcycles, dealers' plates, transfers of registration, and other minor sources. Total registrations of all vehicle were 279,497 in 1950, an increase of 31,089, or 12.5 percent, over the 1949 total of 248,408, as shown in the table "Registrations and Collections."

The administrative cost per $100 collected, shown above, is higher than for any other revenue-producing tax collected by the tax commission. This is in part due to the considerable expense involved in furnishing and distributing motor vehicle license plates; but a portion of the high cost of collection is directly related to the great amount of work involved in completing each registration. It is necessary for the commission to file and preserve numerous

COMPARATIVE SUMMARY, MOTOR VEHICLE REGISTRATIONS

| Fiscal Year | Gross 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 | 162,538 | 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 |
| 1949 | 248,408 | 2,187,885.24 |
| 1950 | 279,497 | 2,362,643.96 |

TEMPORARY BRANCH OFFICES
(for re-registration of passenger cars and small trucks, 1950)

| County | No. of Plates Issued Passenger | Truck | Amount Paid | County Official In Charge |
|---|---|---|---|---|
| Beaver | 600 | 150 | $ 149.78 | King Morris |
| Davis | 5,137 | 477 | 910.22 | Joseph W. Johnson |
| Duchesne | 200 | 50 | 64.58 | Byron S. Collett |
| Emery | 750 | 179 | 182.24 | Rex Nelson |
| Garfield | 250 | 100 | 79.57 | Thomas Dodds |
| Grand | 200 | 76 | 68.58 | Margie Shafer |
| Juab | 1,000 | 188 | 225.77 | Joel Taylor |
| Kane | 200 | 125 | 82.16 | Merle V. Adams |
| Millard | 1,200 | 433 | 297.06 | Wm. H. Mitchell |
| Morgan | 566 | 77 | 131.91 | A. R. Turner |
| Piute | 250 | 76 | 76.80 | James L. Whittaker |
| Rich | 200 | 86 | 70.70 | Wayne J. Kennedy |
| San Juan | 200 | 143 | 80.34 | Platte D. Lyman |
| Sanpete | 2,150 | 500 | 466.54 | Clive Hansen |
| Sevier | 1,950 | 350 | 408.51 | Cliff M. Powell |
| Summit | 999 | 200 | 218.33 | Harvey W. Richins |
| Tooele | 2,600 | 298 | 484.56 | Phares Haynes |
| Wasatch | 1,000 | 150 | 215.94 | Guy Duke |
| Washington | 1,200 | 733 | 330.81 | Henry Graff |
| Wayne | 232 | 60 | 71.88 | Claud Baker |
| TOTALS | 20,884 | 4,451 | $4,616.28 | |

Box Elder and Uintah counties were serviced from permanent offices of the tax commission. In former years county assessors had performed this service in these counties.



REGISTRATIONS AND COLLECTIONS - FISCAL YEARS 1949 and 1950

| Type of Vehicle or Registration | NUMBER 1949 | 1950 | AMOUNT COLLECTED 1949 | 1950 |
|---|---|---|---|---|
| Passenger Registrations | | | | |
| Gross | 194,127 | 221,890 | $ 820,631.00 | $ 908,437.00 |
| NET | 173,375 | 192,624 | | |
| Unladen Weight Truck Registrations | | | | |
| Gross | 45,761 | 49,458 | | |
| NET | 42,071 | 45,356 | | |
| Bus, Trailer & Semi-Trailer Registrations | | | | |
| Gross | 2,897 | 2,764 | | |
| NET | 2,263 | 2,194 | | |
| Total Unladen Weight Registrations | | | | |
| Gross | 48,658 | 52,222 | 1,311,769.60 | 1,390,518.64 |
| NET | 44,334 | 47,550 | | |
| TOTAL NET REGISTRATIONS | 217,709 | 240,174 | | |
| Increased Capacity | | | | |
| Truck | 1,645 | 1,768 | | |
| Others | 33 | 14 | | |
| Total Increased Capacity | 1,678 | 1,782 | 17,191.25 | 17,458.00 |
| Motorcycle | 2,051 | 1,736 | 4,702.00 | 4,000.50 |
| Dealers' Plates | 1,892 | 1,867 | 7,512.00 | 7,389.00 |
| Temporary | 2 | 0 | 52.00 | 0.00 |
| Other Receipts | | | | |
| Transfer of Regis. | | | 22,009.00 | 30,902.00 |
| Plate Replacements | | | 1,835.00 | 1,805.00 |
| Penalties | | | 2,183.39 | 2,133.82 |
| GROSS TOTAL | 248,408 | 279,497 | $2,187,885.24 | $2,362,643.96 |

documents, such as the certificate of title and registration, a license number file, and a report of sale and transfer by dealer, etc. For every new car registered, an average of six documents must be filed, and for every used car an average of eight. Demand is constant from car owners, finance companies, dealers, and local police for this information.

**Some Evade Utah Registration**

There is evidence that an increasing number of Utah residents, especially those living in the border counties, are registering their vehicles in other states in order to avoid Utah's property and sales taxes.

While it is not possible accurately to estimate the loss from this practice, it is not unlikely that the amount represents a considerable sum each year. The cities and counties are the losers, since practically all revenue from motor vehicle registration fees, after cost of administration has been deducted, is returned to them for road repair and construction use ("B" and "C" road funds). A resident of Utah, living in Salt Lake City, purchasing in Idaho a new car valued at $2,000 and registering that car there, would avoid the following Utah taxes:

| | |
|---|---|
| Sales tax | $ 40.00 |
| Property tax | 43.82 |
| Utah registration fee | 5.00 |
| Total | $ 88.82 |
| Less Idaho registration fee | 5.00 |
| Net avoidance | $ 83.82 |

Why is this practice allowed to continue? Can it be that those who could remedy the situation — county sheriffs and local police, who are in the best position to know of violations — make little effort to arrest violators within their jurisdiction? If so, the counties and the cities, not the state, lose badly needed funds as a result of such practice.

**Motor Vehicle Dealers' Administration Fund**

| Fiscal Year | Collections | Administrative Costs Amount | Administrative Costs Per $100 Collected |
|---|---|---|---|
| 1949 | --- | --- | --- |
| 1950 | $23,875.00 | $16,041.78 | $67.19 |



The newest addition to Utah's tax family is the motor vehicle dealer's administration fee. This law is not designed to be a revenue producer, but rather a regulatory measure to protect the public and reputable dealers and salesmen from "fly-by-night" or "curbstone" operators.

The authority for the creation of the motor vehicle dealers' administration is found in *Chapter 67, Laws of Utah, 1949.* This act requires that every new- and used-car dealer and salesman obtain a license from the administrator and that every dealer maintain a principal place of business and have posted on the premises in a conspicuous place, a sign showing the dealer's name, address, type of license (new or used car), and the bonded dealer number under which he is operating.

To pay the expense of maintaining the administrator's office and of administering and enforcing the act, dealers and salesmen must pay license fees and file bonds to insure against fraud and misrepresentation. A five-man advisory board, composed of new- and used-car dealers, is also provided to "assist and advise the administrator in the administration and enforcement of this act."

The administrator may, after hearing, revoke or suspend the license of any dealer or salesman and may bring action in the criminal courts against any licensed or unlicensed dealer or salesman found violating the act. Among other things, the act specifically prohibits: (1) the use of misleading or inaccurate advertising concerning the product sold or furnished by a licensed dealer; (2) purchase or sale of stolen vehicles; (3) failure to maintain a principal place of business as required by the act; (4) wrecking or dismantling of a vehicle without first surrendering the title and obtaining a permit from the administrator.

During the first year of its existence the dealers' administration division issued 498 dealers' licenses and 794 salesmen's licenses. Pehaps even more significant is the fact that in 158 cases, firms and individuals who had been actively engaged in selling motor vehicles in Utah prior to July 1, 1949, never obtained licenses under the new law. Some failed to qualify because of inability to furnish the required bond and others dropped out of the car-selling business for various other reasons.

Of the licenses granted during the first year the new law was in effect, the administator revoked or suspended 34 and took action which led to the conviction of 7 persons for violation of the act. At the close of the first quarter of the current or second year the act has been in effect — that is as of September 30, 1950 — 66 dealers who had furnished bond and had obtained licenses in the previous twelve-month had discontinued business, either voluntarily or otherwise.

**Motor Fuel Taxes**

| Fiscal Year | Net Collections | Administrative Costs: Amount | Administrative Costs: Per $100 Collected | Statutory Allowance for Collection Costs, etc., Equivalent to |
|---|---|---|---|---|
| **Motor Fuels (Gasoline) Tax** | | | | |
| 1949 | $6,903,788.78 | $ 8,816.62 | $0.13 | $213,783.44 |
| 1950 | 7,415,384.19 | 8,497.53 | .11 | 231,124.56 |
| **Use Fuel (Diesel) Tax** | | | | |
| 1949 | 221,864.51 | 4,576.36 | 2.06 | |
| 1950 | 272,123.14 | 7,322.20 | 2.69 | |
| **Combined Collections** | | | | |
| 1949 | 7,125,653.29 | 13,392.98 | .19 | |
| 1950 | 7,687,507.33 | 15,819.73 | .21 | |

The motor fuel taxes (gasoline and diesel) are currently the second largest source of revenue collected by the Utah state tax commission. The 1950 motor fuel receipts of $7.7 million totaled more than the combined individual income and corporation franchise taxes and a little more than one-half of total sales tax receipts. Receipts from this source in 1949 were $7.1 million. Each of these two years established a new high in receipts from the motor fuel taxes. Percentage increases of 5.96 and 7.41 were recorded for 1949 and 1950 respectively. Utah's gasoline tax collections showed continual increases from 1933 to 1942. Because of wartime restrictions receipts declined from 1943 to 1945, but they have shown yearly increases since.

Utah's gasoline tax rate of four cents per gallon is among the lowest in the nation; only five states — Missouri with a two-cent



SUMMARY BY MONTHS OF MOTOR FUEL GALLONAGE AND TAXES COMPILED FROM DISTRIBUTORS RETURNS FOR FISCAL YEARS ENDED JUNE 30, 1949 and 1950

| | NUMBER | | | OF | | | GALLONS | | |
|---|---|---|---|---|---|---|---|---|---|
| Month of Return | Refined In Utah | Imported Into Utah | Exported From Utah | Consumed In Utah (after inventory adjustment) | Tax Exempt Sales | Taxable M. F. Consumed In Utah | Statutory Allowance For Evaporation etc. 3% | Net Gallons Taxable | Amount Of Tax at 4¢ Per Gallon* |
| 1948: | | | | | | | | | |
| July | 16,275,401 | 3,233,138 | 6,545,970 | 17,457,586 | 289,296 | 17,168,290 | 514,648 | 16,653,642 | $ 666,145.69 |
| Aug. | 18,580,667 | 3,780,698 | 7,383,720 | 18,172,812 | 291,325 | 17,881,487 | 536,091 | 17,345,396 | 693,815.85 |
| Sept. | 18,858,200 | 2,957,885 | 6,991,397 | 17,195,227 | 308,462 | 16,886,765 | 506,199 | 16,380,566 | 655,222.66 |
| Oct. | 20,321,717 | 2,974,007 | 5,996,188 | 15,802,488 | 276,864 | 15,525,624 | 465,443 | 15,060,181 | 602,407.27 |
| Nov. | 18,234,983 | 2,330,021 | 5,073,173 | 15,322,276 | 359,986 | 14,962,290 | 448,574 | 14,513,716 | 580,548.65 |
| Dec. | 20,890,549 | 1,567,705 | 4,620,929 | 12,181,957 | 382,103 | 11,799,854 | 353,539 | 11,446,315 | 457,852.58 |
| 1949: | | | | | | | | | |
| Jan. | 21,180,058 | 1,579,075 | 5,077,367 | 12,670,433 | 404,138 | 12,266,295 | 367,966 | 11,898,329 | 475,933.15 |
| Feb. | 20,210,341 | 1,229,456 | 6,211,244 | 11,201,078 | 435,013 | 10,766,063 | 322,476 | 10,443,589 | 417,743.58 |
| Mar. | 24,399,399 | 1,920,103 | 9,981,728 | 13,634,208 | 377,660 | 13,256,548 | 397,132 | 12,859,416 | 514,376.65 |
| Apr. | 18,380,652 | 1,993.341 | 10,748,017 | 14,913,228 | 381,997 | 14,531,231 | 435,323 | 14,095,908 | 563,836.32 |
| May | 22,272,372 | 2,506,141 | 10,563,559 | 16,271,980 | 308,090 | 15,963,890 | 478,262 | 15,485,628 | 619,425.20 |
| June | 26,099,021 | 1,930,698 | 11,812,882 | 17,513,319 | 194,909 | 17,318,410 | 518,933 | 16,799,477 | 671,979.07 |
| Fiscal Year | 245,703,560 | 27,992,268 | 91,006,174 | 182,336,592 | 4,009,843 | 178,326,749 | 5,344,586 | 172,982,163 | $6,919,286.68 |
| 1949: | | | | | | | | | |
| July | 25,277,579 | 1,902,146 | 11,066,179 | 18,447,363 | 156,288 | 18,291,075 | 548,069 | 17,743,006 | $ 709,720.25 |
| Aug. | 22,683,817 | 1,762,566 | 11,771,165 | 18,960,543 | 665,024 | 18,295,519 | 548,204 | 17,747,315 | 709,892.63 |
| Sept. | 27,621,026 | 1,628,570 | 9,464,337 | 18,174,746 | 310,129 | 17,864,617 | 535,291 | 17,329,326 | 693,173.13 |
| Oct. | 20,373,055 | 2,069,699 | 8,849,091 | 16,729,778 | 439,682 | 16,290,096 | 488,400 | 15,801,696 | 632,067.79 |
| Nov. | 25,800,885 | 2,588,160 | 9,754,692 | 16,267,073 | 360,695 | 15,906,378 | 476,277 | 15,430,101 | 617,204.07 |
| Dec. | 27,802,005 | 1,334,376 | 7,333,889 | 13,977,109 | 457,109 | 13,520,000 | 404,907 | 13,115,093 | 524,603.74 |
| 1950: | | | | | | | | | |
| Jan. | 21,591,086 | 1,612,073 | 5,242,123 | 13,889,647 | 579,740 | 13,309,907 | 398,741 | 12,911,166 | 516,446.72 |
| Feb. | 19,477,431 | 1,209,524 | 5,115,217 | 12,580,189 | 633,013 | 11,947,176 | 357,908 | 11,589,268 | 463,570.75 |
| Mar. | 22,185,834 | 1,360,238 | 9,049,627 | 15,141,660 | 813,854 | 14,327,806 | 429,332 | 13,898,474 | 555,939.02 |
| Apr. | 23,170,465 | 1,595,133 | 8,801,262 | 16,724,850 | 784,436 | 15,940,414 | 477,666 | 15,462,748 | 618,509.91 |
| May | 28,236,267 | 1,742,702 | 9,039,353 | 18,796,187 | 623,772 | 18,172,415 | 544,482 | 17,627,933 | 705,117.19 |
| June | 27,815,546 | 2,167,083 | 13,685,349 | 19,702,974 | 719,532 | 18,983,442 | 568,837 | 18,414,605 | 735,584.21 |
| Fiscal Year | 292,034,996 | 20,972,270 | 190,172,284 | 199,392,119 | 6,543,274 | 192,848,845 | 5,778,114 | 187,070,731 | $7,482,829.41 |

**NOTE:** Increase 1949 over 1948, 5.01%; 1950 over 1949, 8.14%. * Deficiencies, penalties, interest and other adjustments not included.

VEHICLES USING DIESEL FUELS

| Fiscal Year | No. of Operators | No. of Diesel Vehicles | TAX Amount | TAX 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 | 179,384.05 | 214.32 |
| 1949 | 185 | 1,205 | 220,123.60 | 182.68 |
| 1950 | 305 | 1,819 | 269,458.97 | 148.14 |

* To November 30 only.
\# From January 1 to June 30.

tax and Illinois, Massachusetts, Michigan, and New Jersey, each with a three-cent rate — are lower. All of the western states except Wyoming have higher rates than does Utah, the average being 5.5 cents. State gasoline rates throughout the nation range from the low of two cents to a high of nine cents in Louisiana. The most common rates in order of their popularity are four, six, five, and seven cents. Several states have increased their gasoline tax rates in 1949 and 1950. However, proposed increases in North Dakota, Missouri, and Nebraska were defeated by popular vote after their enactment by the respective legislatures.

Reference has already been made in this report to the provisions of the Utah motor fuels law allowing a deduction of 3 percent "for evaporation and loss in handling and expense of collection." This deduction was equivalent to $231,000 in fiscal 1950. The 3 percent allowance is higher than in any other of the western states and among the highest in the nation. A number of



states grant no deduction. Most states do not allow deductions of more than 2 percent, except in cases of unusual loss from fire or other accidents between the refinery or storage tank, where the fuel is measured, and the service station.

The growing use of diesel fuel is reflected by both the increasing number of diesel-powered vehicles and the increase in yield of the diesel fuel tax — 182 percent since 1945. The number of diesel vehicles operating in Utah was found to be 407 in 1945 and 1,819 in 1950, an increase of over 346 percent.

The Utah use fuel law requires that all operators of diesel-powered vehicles obtain a use fuel permit and pay a four-cent tax per gallon. These is no tax on diesel fuel used in stationary engines or for heating, lighting or other non-highway purposes.

## TAXES BASED ON INCOME

*Tax Systems,* published by the Commerce Clearing House, Inc., shows that in 1949 personal income tax laws were operating in 31 states and corporation franchise tax laws in 32 states. Very few of these tax laws have been enacted since 1934. The majority were adopted during the 1929-1931 period. Utah's individual income and corporation franchise tax laws were enacted in 1931.

Utah's individual income tax rates range from 1 percent in steps of an additional 1 percent for each $1000 of net taxable in-

TAXES BASED ON INCOME

| Fiscal Year | Net Collections | Administrative Costs Amount | Administrative Costs Per $100 Collected |
|---|---|---|---|
| **Individual Income Tax** | | | |
| 1949 | $4,210,436.64 | $121,950.44 | $2.90 |
| 1950 | 4,111,214.19 | 139,551.57 | 3.39 |
| **Corporation Franchise Tax** | | | |
| 1949 | 3,142,791.77 | 27,428.90 | .87 |
| 1950 | 2,612,183.50 | 26,373.53 | 1.01 |
| **Combined** | | | |
| 1949 | 7,353,228.41 | 149,379.34 | 2.03 |
| 1950 | 6,723,397.69 | 165,925.10 | 2.47 |

come, to 5 percent on all over $4000. The corporation franchise tax rate is a flat 3 percent of net income, with a minimum of $10 or one-twentieth of 1 percent of the fair value of tangible property of the corporation in this state, whichever is the greater.

Fifteen states have higher rates of taxes on upper bracket individual incomes than does Utah, and six have the same miximum rate (5 percent) as this state. However, the steepness of the gradient of a tax schedule and the provisions for deductions and exemptions have important effects in determining who pays the tax and on how much he pays.

Twenty-four states have higher corporation tax rates than does Utah; three have the same rate; while four apply a 2 percent flat rate. Some states have a rate scale dependent on the source of the income, or the nature of the business of the corporation or the individual. Some states use a graduated corporation income tax.

Utah individual income and corporation franchise tax collections for fiscal 1949 and 1950 were $14.1 million compared with $10.4 million for the two previous fiscal years, an increase of 35.2 percent. However, the 1950 corporation franchise tax receipts showed a decline of $530,608.27 or 16.9 percent from 1949, while the individual income tax exhibited a decrease of 2.35 percent. This is by far the greatest decline from previous year receipts ever registered by the Utah corporation franchise tax. Because of the expiration of the veterans' exemption provision it is estimated that receipts from the individual income tax will be increased by about a million dollars in 1951.

During the last ten years the cost of collecting the individual income tax was relatively high and varied from year to year. The cost of administration per $100 collected during this period ranged between $5.21 and $1.92. The general trend has been toward a decreasing cost of administration per $100 collected. This decrease in administrative cost has been accompanied by an increase in the work load of the commission as reflected by the number of tax returns. Based on such measure of work required to examine and audit these returns, the amount of work done by the commissiona's staff nearly trebled in the decade. Cost of administering the corporation franchise tax per $100 collected decreased from $2.53 in 1940 to $1.01 in 1950.



YIELDS AND COSTS OF ADMINISTRATION -- TAXES BASED ON INCOME

| Fiscal Year | Corporation Franchise Tax: Collections | Corporation Franchise Tax: Cost of Administration Per $100 Collected | Individual Income Tax: Collections | Individual Income Tax: 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 |
| 1949 | 3,142,791.77 | 0.87 | 4,210,436.64 | 2.90 |
| 1950 | 2,612,183.50 | 1.01 | 4,111,214.19 | 3.39 |

* Amendments to law in 1935 reflected in 1936 collections and thereafter

INDIVIDUAL INCOME TAX SUMMARY -- FISCAL YEARS 1947, 1948, 1949, 1950

| | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|
| Number of Returns Filed | 170,290 | 184,047 | 193,452 | 198,518 |
| <u>Amts. Collected</u> | | | | |
| Tax | $3,026,237.46 | $3,270,602.66 | $4,062,521.61 | $3,975,427.73 |
| Deficiencies | 127,512.63 | 102,195.92 | 121,346.65 | 100,382.95 |
| Pen. and Int. | 23,567.03 | 25,518.64 | 26,568.38 | 35,403.51 |
| Total Coll. | $3,177,317.12 | $3,398,317.22 | $4,210,436.64 | $4,111,214.19 |
| Av. Per Ret. | 18.66 | 18.46 | 21.76 | 20.71 |
| <u>Cost of Adm.</u> | | | | |
| Amount | $ 98,743.10 | $ 96,893.84 | $ 121,950.44 | $ 139,551.57 |
| Per Tax Dollar | 3.11 cents | 2.85 cents | 2.90 cents | 3.39 cents |

CORPORATION FRANCHISE TAX ADMINISTRATION

| Fiscal Year | No. of Returns Filed | Assessments: Tax | Assessments: Deficiencies | Assessments: Penalties and Interest | Assessments: Total of Assessments | Total of Collections |
|---|---|---|---|---|---|---|
| 1934 .................. | 3,640 | $ 227,391.51 | $ 16,185.69 | $ 432.33 | $ 244,009.53 | $ 220,242.67 |
| 1935 .................. | 3,576 | 308,268.00 | 59,197.78 | 1,160.08 | 368,625.86 | 349,921.44 |
| 1936 .................. | 3,607 | 526,771.91 | 63,896.33 | 4,005.23 | 594,673.47 | 508,035.06 |
| 1937 .................. | 3,504 | 732,459.92 | 82,970.11 | 5,352.57 | 820,782.60 | 750,423.11 |
| 1938 .................. | 3,693 | 958,097.71 | 42,143.58 | 4,190.24 | 1,004,431.53 | 948,971.86 |
| 1939 .................. | 3,548 | 753,860.63 | 62,244.20 | 6,145.42 | 822,250.25 | 947,408.92 |
| 1940 .................. | 3,322 | 861,928.44 | 51,173.72 | 5,489.77 | 918,591.93 | 854,148.43 |
| 1941 .................. | 3,236 | 968,324.94 | 74,200.23 | 9,044.59 | 1,051,569.76 | 1,027,048.33 |
| 1942 .................. | 3,243 | 1,102,280.77 | 188,402.55 | 8,750.73 | 1,299,434.05 | 1,290,624.79 |
| 1943 .................. | 3,040 | 1,482,460.93 | 156,325.42 | 6,901.78 | 1,645,688.13 | 1,434,006.48 |
| 1944 .................. | 3,142 | 1,043,021.21 | 86,665.35 | 11,799.84 | 1,141,486.40 | 1,500,546.34 |
| 1945 .................. | 2,932 | 1,477,409.38 | 77,778.38 | 10,060.27 | 1,565,248.03 | 1,472,641.35 |
| 1946 .................. | 2,995 | 1,108,491.47 | 105,493.60 | 12,990.58 | 1,226,975.65 | 1,320,945.66 |
| 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 |
| 1949 .................. | 4,003 | 2,820,293.42 | 271,676.21 | 71,411.53 | 3,163,381.16 | 3,142,791.77 |
| 1950 .................. | 4,221 | 2,357,514.38 | 98,622.95 | 5,989.58 | 2,462,126.91 | 2,612,183.50 |



With the enactment of the present uniform school program in 1947 receipts from the individual income and corporation franchise taxes were earmarked for support of district schools. As a result of this law the property tax burden placed upon property owners for the support of schools is determined in part by what the total yield of these two taxes will be in an ensuing fiscal year, assuming that no legislative appropriation is made from the general fund. The state-wide school equalization levy on property is reduced whenever there is an increase in revenue for schools from other sources, either income taxes or appropriations by the legislature. Or of course, property taxes can be reduced by reducing the cost of schools.

**Insurance Premium Tax**

| Fiscal Year | Net Collections | Administrative Costs: Amount | Administrative Costs: Per $100 Collected |
|---|---|---|---|
| 1949 | $886,594.95 | $1,383.66 | $0.16 |
| 1950 | 983,741.05 | 1,441.81 | .15 |

The taxation of insurance companies represents one of the oldest forms of business taxation. A tax was imposed by the state of New York in 1824 on the premiums of foreign fire insurance issued on property in the state. All forty-eight states now tax the income from the sales of life insurance and nearly all states tax the income from the sales of other types of insurance, such as fire, casualty and marine.

Utah's insurance premium tax was first enacted in 1896. Since that time the law has undergone several revisions which have changed or modified the tax rates. The present tax imposes a rate of 2¼ percent upon total premiums received, less certain deductions.

Net premium income in Utah increased from $26.5 million in 1945 to $47.2 million in 1949. This boom in premium income is due in part to increased dollar values of the property insured.

INSURANCE TAX COLLECTIONS

| Fiscal Years | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|
| Life Insurance | $386,253.13 | $411,755.48 | $431,311.76 | $467,043.25 |
| Fire Insurance | 127,394.38 | 159,779.82 | 183,104.11 | 231,678.45 |
| Casualty & Misc. | 141,640.19 | 184,614.96 | 215,953.22 | 224,094.36 |
| Self-Insurers | 44,487.50 | 58,914.70 | 56,225.86 | 60,924.99 |
| TOTALS | $699,775.20 | $815,064.96 | $886,594.95 | $983,741.05 |

### Inheritance Tax

| Fiscal Year | Collections | Administrative Costs Amount | Per $100 Collected |
|---|---|---|---|
| 1949 | $436,110.58 | $14,351.29 | $3.29 |
| 1950 | 370,425.67 | 13,156.85 | 3.55 |

For obvious reasons, receipts from the inheritance tax fluctuate greatly. The amount coming from this source is controlled by the number of the state's wealthier citizens passing on and the number of estates tied up by litigation. The settlement of one large estate will substantially affect any one year's receipts. Average collections over the past decade have been in excess of $332 thousand annually; but receipts fell as low as $164,412.77 in 1940 and rose to a high of $532,907.27 in 1947. Changes in the Utah law and in rulings by the Supreme Court of the United States account in part for variations in the yield from this tax.

INHERITANCE TAX COLLECTIONS

| Fiscal Year | Collections | Fiscal Year | Collections | Fiscal Year | Collections |
|---|---|---|---|---|---|
| 1929 .... | $270,449.35 | 1936 .... | $139,892.55 | 1943 .... | $313,236.49 |
| 1939 .... | 378,990.83 | 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 | 1949 .... | 436,110.58 |
| | | | | 1950 .... | 370,425.67 |



## TAXES ON SALES — GENERAL AND SELECTIVE

### Sales and Use Taxes

| Fiscal Year | Collections | Administrative Costs Amount | Per $100 Collected |
|---|---|---|---|
| 1949 | $13,598,168.60 | $103,089.35 | $0.76 |
| 1950 | 14,014,231.79 | 114,861.86 | .82 |

The Utah sales tax was enacted in 1933 as a means of offsetting both falling revenue from existing tax laws and the rising cost of emergency relief programs. Contrary to a widespread belief, the sales tax was not adopted solely for relief and welfare purposes. It was intended that this source of revenue should also be used to meet educational and general government expenses. Not until 1939 was the entire sales tax yield earmarked for welfare purposes. Since 1945 the legislature has appropriated various amounts of sales tax revenue to the general fund, the reserve building fund, and other non-welfare functions. However, from 1933 to the present the greater part of receipts has been used for welfare programs.

Since August 1933 the rate of the sales tax has been 2 percent of the retail purchase price of the taxed commodity or of the price of admission or service. Every retail business, all eating and amusement establishments and various public utilities are required to collect the tax from each customer and remit such collections to the state tax commission bimonthly, unless otherwise specified by the commission.

The use tax, a tax upon goods shipped into the state for use within the state, is complementary to the sales tax and was designed to protect Utah's merchants from unfair competition of tax free goods.

The productivity of these taxes is geared very closely to general economic conditions. As might be expected, because of continuation of high wages and prices, sales and use tax collections have continued to increase during the last two fiscal years. In fact the sales tax during its 17 years of existence has shown increases every year over previous year's receipts, although in the last two years increase ratios were smaller than in prior years. For the fiscal years ending June 30, 1949 and 1950, the increases were 7.58 and 3.06 percent respectively. In the fiscal years 1946, 1947, and 1948, increases were 14.94, 33.07, and 13.24 percent, respectively.

The sales tax yields nearly 40 percent of total tax revenue collected by the tax commission. Receipts from this source have, in each year since 1939, represented more than 30 percent of total collections of the commission.

It cost the tax commission 76 cents and 82 cents in 1949 and 1950 respectively to collect each $100 of the sales tax. The expense incurred was higher than for any of the other consumption taxes except the use fuel tax. But in view of the difficulty of collecting the sales tax, due to large numbers of sales outlets and the large turnover in business ownership, the administrative cost is considered negligible.

As of June 1, 1950, sales taxes were in operation in 29 states and the District of Columbia. The most common rate of tax was 2 percent, with rates varying from 1.25 to 3 percent; and a number of these states tax certain types of business at a rate less than the prevailing general rate.

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 |
| 1949 | 13,275 | 61,155.49 | 13,598,168.60 | 1,024.34 |
| 1950 | 12,726 | 74,726.39 | 14,014,231.79 | 1,101.23 |

* Estimated.



**Cigarette and Oleomargarine Taxes**

| Fiscal Year | Net Collections | Administrative Costs: Amount | Administrative Costs: Per $100 Collected | Discount Allowed Distributors |
|---|---|---|---|---|
| Cigarette Tax | | | | |
| 1949 | $903,123.17 | $4,193.54 | $0.46 | $97,101.52 |
| 1950 | 905,488.66 | 5,039.85 | .56 | 95,891.81 |
| Oleomargarine Tax | | | | |
| 1949 | 286,235.74 | 1,620.83 | .57 | 31,806.05 |
| 1950 | 322,795.74 | 1,949.76 | .60 | 35,821.86 |

The July 1950 issue of *Tax Administators News* reports that the per capita consumption of cigarettes in Utah in 1949 was the lowest in the Union, except in Arkansas. Utah showed a per capita consumption of 1280, compared with 1080 for Arkansas and 2360 for the national average. As a measure of state cigarette consumption, tax collections do not present an accurate picture of total cigarette use because of purchases from out-of-state mail order houses and from non-tax states. Further, states which are popular tourist centers are among those displaying high per capita consumption in 1949. There has been a recent downward trend in Utah in per capita consumption of cigarettes, as measured by tax collections. However, with a growing population, revenue from this source has been increasing steadily since 1945.

Cigarettes are taxed in Utah at a rate of 2 cents per pack. The state does not tax other forms of tobacco products. The tax is paid by means of stamps, either inked impressions made by metering machines or decalcomania tax stamps which are similar to postage stamps. Either type is purchased from the tax commission at a 10 percent discount, which is given as remuneration for affixing the stamp to the cigarette package.

The excise rate of 5 cents per pound on white and 10 cents on colored oleomargarine, imposed by the 1933 Utah Legislature, is still in effect, though the federal tax was repealed, effective July 1, 1950.

The use of this product became more widespread as butter prices increased. There may be a close relationship between the price of butter and the amount of oleomargarine consumed. In 1940 the tax yield from this product was $22,671.77. By 1950, without a change in rates, receipts from this tax had risen to $322,795.74, an increase of 1,323 percent. That year's collections were 12.7 percent above those for 1949. Since July, 1950, when the federal tax was removed, the use of yellow oleomargarine in preference to the white became popular; and the state revenue from the tax increased 125 percent in the first quarter of fiscal 1951 as compared with the same months in 1950.

It would appear that so long as the price of butterfat remains high the state may expect a substantial revenue from the oleomargarine tax.

TAXES ON ALCOHOLIC BEVERAGES, CIGARETTES, OLEOMARGARINE

| Fiscal Year | Beer (1) | Cigarette | Oleomargarine (2) | School Lunch (3) |
|---|---|---|---|---|
| 1934 | $ 85,460.18 | $200,436.48 | $ 646.25 | $ |
| 1935 | 178,321.43 | 243,165.44 | 25,698.50 | |
| 1936 | 104,999.25 | 284,493.48 | 37,634.15 | |
| 1937 | 113,539.19 | 326,263.52 | 44,834.11 | |
| 1938 | 120,060.46 | 348,472.68 | 44,054.64 | |
| 1939 | 112,698.38 | 348,920.60 | 18,164.81 | |
| 1940 | 116,801.53 | 380,441.50 | 22,671.77 | |
| 1941 | 110,363.77 | 369,426.91 | 44,992.70 | |
| 1942 | 124,766.47 | 438,576.58 | 90,594.96 | |
| 1943 | 198,745.30 | 634,136.86 | 98,032.27 | 27,057.7 |
| 1944 | 198,538.17 | 646,325.80 | 97,831.90 | 394,685.2 |
| 1945 | 221,057.45 | 553,147.19 | 100,608.75 | 432,960.4 |
| 1946 | 307,334.24 | 757,165.19 | 99,888.90 | 498,106.2 |
| 1947 | 306,978.03 | 826,940.06 | 147,389.68 | 505,761.1 |
| 1948 | 305,830.29 | 888,009.38 | 268,110.00 | 488,655.4 |
| 1949 | 280,164.02 | 903,123.17 | 286,235.74 | 481,638.4 |
| 1950 | 277,882.88 | 905,488.66 | 322,795.74 | 469,491.5 |

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



**Alcoholic Beverages**

| Fiscal Year | Collections | Administrative Costs: Amounts | Administrative Costs: Per $100 Collected |
|---|---|---|---|
| **Beer Tax** | | | |
| 1949 | $280,164.02 | $2,086.15 | $0.74 |
| 1950 | 277,882.88 | 2,163.40 | .78 |
| **School Lunch Fund** | | | |
| 1949 | $481,638.47 | | |
| 1950 | 469,491.53 | | |

Utah beer tax receipts are derived entirely from a levy against beer with an alcoholic content of 3.2 percent or less. The rate of this tax is $1.10 per barrel of thirty-one gallons for light beer and $4 for heavy beer. Heavy beer (alcoholic content more than 3.2%) may be sold only at state liquor control commission stores. The beer tax is paid by both local and out-of-state brewers before shipment to local retailers and wholesalers.

Total collections from the beer tax for the 1949-1950 period were $558,046.90, a decline of 8.94 percent from the previous two years.

The amount of beer consumed in this same period was 15,347,015 gallons compared with a combined total of 17,223,834 gallons for 1947 and 1948. Consumption in fiscal 1950 was slightly higher than that in 1949. It is estimated that, on a per capita basis, Utah consumption in fiscal 1950 was 11.1 gallons of beer at a retail cost per capita of $17.85.

As the beer tax is paid to the tax commission by only a few brewers or wholesalers, the administrative cost in comparison with other taxes is low.

The school lunch fund tax, a tax of 4 percent of the selling price of liquor sold by the state liquor control commission, is for the purposes indicated by the name of the fund. Receipts to this fund, because of a decreasing consumption of intoxicating liquors, have been considerably smaller in recent years when compared with those for the war years. For the period covered by this report, collections totaled $951,100, a decline of 4.55 percent from the 1947-1948 period. This fund is distributed under the direction of the state board of education on showing of expenditures made by the school districts.

BEER CONSUMPTION IN UTAH
(In gallons)

| Fiscal Year | | Packaged Beer Light (3.2%) | Packaged Beer Heavy (Repeal) | Draught Beer Light | Total |
|---|---|---|---|---|---|
| 1939 | Local beer | 1,568,312 | ------ | 1,560,385 | 3,128,697 |
| | Imported beer | 581,335 | ------ | 693,292 | 1,274,627 |
| | Total | 2,149,647 | ------ | 2,253,677 | 4,403,324 |
| 1940 | Local beer | 1,786,172 | ------ | 1,572,940 | 3,359,112 |
| | Imported beer | 514,863 | ------ | 681,404 | 1,196,267 |
| | Total | 2,301,035 | ------ | 2,254,344 | 4,555,379 |
| 1941 | Local beer | 1,606,513 | ------ | 1,541,390 | 3,147,903 |
| | Imported beer | 585,119 | 2,074 | 556,020 | 1,143,213 |
| | Total | 2,191,632 | 2,074 | 2,097,410 | 4,291,116 |
| 1942 | Local beer | 1,820,975 | ------ | 1,603,785 | 3,424,760 |
| | Imported beer | 662,925 | 5,396 | 707,831 | 1,376,152 |
| | Total | 2,483,900 | 5,396 | 2,311,616 | 4,800,912 |
| 1943 | Local beer | 2,723,642 | ------ | 2,507,125 | 5,230,767 |
| | Imported beer | 1,460,474 | 13,488 | 966,084 | 2,440,046 |
| | Total | 4,184,116 | 13,488 | 3,473,209 | 7,670,813 |
| 1944 | Local beer | 2,692,962 | ------ | 2,642,750 | 5,335,712 |
| | Imported beer | 1,612,253 | 698 | 752,812 | 2,365,763 |
| | Total | 4,305,215 | 698 | 3,395,562 | 7,701,475 |
| 1945 | Local beer | 2,505,102 | ------ | 2,952,750 | 5,457,852 |
| | Imported beer | 1,691,993 | 19,419 | 711,285 | 2,422,697 |
| | Total | 4,197,095 | 19,419 | 3,664,035 | 7,880,549 |
| 1946 | Local beer | 2,554,733 | ------ | 3,067,450 | 5,622,183 |
| | Imported beer | 2,319,689 | 1,163 | 646,671 | 2,967,523 |
| | Total | 4,874,422 | 1,163 | 3,714,121 | 8,589,706 |
| 1947 | Local beer | 2,724,978 | ------ | 2,862,848 | 5,587,826 |
| | Imported beer | 2,199,087 | 6,975 | 898,969 | 3,105,031 |
| | 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 |
| 1949 | Local beer | 2,879,324 | ------ | 2,362,974 | 5,242,298 |
| | Imported beer | 1,720,519 | 4,650 | 947,477 | 2,672,646 |
| | Total | 4,599,843 | 4,650 | 3,310,451 | 7,914,944 |
| 1950 | Local beer | 3,081,371 | ------ | 2,064,599 | 5,145,970 |
| | Imported beer | 1,763,129 | 28,279 | 896,899 | 2,688,307 |
| | Total | 4,844,500 | 28,279 | 2,961,498 | 7,834,277 |



## MISCELLANEOUS TAXES

MISCELLANEOUS TAXES

| Fiscal Year | Net Collections | Administrative Costs Amount | Administrative Costs Per $100 Collected |
|---|---|---|---|
| Mine Occupation Tax | | | |
| 1949 | $1,363,819.76 | $1,962.59 | $0.14 |
| 1950 | 866,250.57 | 2,079.63 | .24 |
| Car and Bus (Property) Tax | | | |
| 1949 | 155,872.68 | 1,363.18 | .87 |
| 1950 | 153,274.71 | 1,340.34 | .87 |
| Public Service Commission Fund | | | |
| 1949 | 58,824.20 | 821.46 | 1.40 |
| 1950 | 61,533.17 | 900.56 | 1.46 |

### Mine Occupation Tax

Metal mines are taxed at the rate of 1 percent of gross proceeds over $50,000 received from the sales of ore under the provisions of Utah's mine occupation tax act. Changing demands for ore and work stoppages resulting from labor-management disagreements greatly affect total yearly collections from this tax.

### Car and Bus Tax

The only property taxes actually collected by the tax commission are those levied against the transportation equipment of private car companies and of companies operating motor vehicles as common carriers. The car and bus tax is determined by the tax commission on a basis of assessed valuation of such property. This assessed valuation is then apportioned to the various counties of the state. After this apportionment has been made, the county auditor computes the tax charge of the county and sends notice of it to the tax commission. The commission then totals the charges of all counties and forwards notice of this amount to each of the companies concerned. When the state receives the tax payment, it distributes to each county its share of the total tax. Collections from this source have averaged better than $132 thousand over the last ten years.

**Public Service Commission Fee**

The public service commission fee is collected from all utilities subject to the control of the public service commission, apportioned on the basis of the annual gross receipts from intrastate business. But this fee cannot exceed one-half of one percent of a utility's gross operating income nor be less than $2. Total fee payments must equal three times the amount appropriated by the legislature from the state general fund for the support and maintenance of the public service commission.

## STATISTICAL SCHEDULES

The remainder of Part II of the Tenth Biennial Report consists of statistical tabulations similar to those which have for a number of bienniums appeared in the statistical portion of former reports. For convenience of the student of Utah taxation trends, the same number has been assigned to each table as its corresponding predecessor has carried in reports of the past decade.

Tables 1 to 10 summarize the assessed valuation of all major classes of property in each county for the past two calendar years. Tables 11 to 19 show the major purposes for which property taxes have been levied in the state, and in each county, over a period of years. Tables 20 to 49 show for the years designated the tax burden borne by each class of property in the state and in each county.

Tables 50 to 53 furnish data as to state tax commission collections and the cost of administration. Tables 54 and 55, required by statute, show the appropriations made by the legislature and statutes to this commission and the amounts disbursed therefrom.



TABLE I -- SUMMARY OF ALL ASSESSED VALUES SET BY STATE TAX COMMISSION FOR PROPERTY TAX FOR 1949

| | | | | | | | | | | | MINING COMPANIES | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | Real Estate, Improvements, Machinery | Two Times Average Net Proceeds | Total |
| Beaver | $ 2,390 | $ 31,715 | $ 54,094 | $ 50 | $ | $ 377,154 | $ 1,824,553 | $ 7,980 | $ 212,306 | $ | $ 166,871 | $ 10,364 | $ 2,687,477 |
| Box Elder | 2,236 | 119,622 | 206,830 | 450 | | 2,992,072 | 10,412,137 | 52,203 | 339,792 | | 106,493 | | 14,231,835 |
| Cache | 3,309 | 37,307 | 70,935 | 1,200 | | 1,624,908 | 1,586,940 | 8,550 | 378,664 | | 14,847 | | 3,726,660 |
| Carbon | 3,377 | 22,545 | 178,387 | 415 | | 495,412 | 6,230,234 | 6,543 | 188,255 | | 10,096,900 | | 17,222,068 |
| Daggett | | 98 | | | 177,435 | | | | 476 | | | | 178,009 |
| Davis | 9,385 | 99,462 | 116,627 | 350 | 902,800 | 855,354 | 3,574,586 | 21,010 | 377,923 | 7,645 | 16,578 | | 5,981,720 |
| Duchesne | | 30,217 | | | 426,558 | 184,153 | | | 92,654 | | 39,443 | | 773,025 |
| Emery | 3,539 | 12,927 | 63,151 | 50 | | 245,431 | 2,544,605 | 6,612 | 52,117 | | 2,141,162 | | 5,069,594 |
| Garfield | | 22,450 | | | | 58,004 | | | 161,953 | | 3,748 | | 246,155 |
| Grand | 4,190 | 19,685 | 68,671 | 50 | | 94,986 | 2,901,201 | 8,859 | 44,779 | | 60,035 | | 3,202,456 |
| Iron | 6,493 | 73,452 | 106,305 | 440 | | 556,779 | 3,427,015 | 18,764 | 481,790 | | 990,089 | 3,335,180 | 8,996,307 |
| Juab | 2,218 | 63,955 | 97,653 | 50 | | 206,924 | 2,777,158 | 13,829 | 132,413 | 13,650 | 501,832 | 64,597 | 3,874,279 |
| Kane | | 32,614 | | | | 46,023 | | | 57,378 | | 3,400 | | 139,415 |
| Millard | 5,292 | 68,593 | 122,482 | 100 | | 147,716 | 4,150,242 | 21,178 | 199,551 | | 31,670 | | 4,746,824 |
| Morgan | 19,786 | 20,107 | 41,844 | 50 | 492,409 | 233,630 | 1,700,113 | 9,207 | 41,129 | | 2,115,822 | | 4,674,097 |
| Piute | | 9,576 | 5,314 | 50 | | 51,814 | 140,778 | 288 | 24,823 | | 81,424 | | 314,067 |
| Rich | 8,976 | 1,387 | | | 41,190 | 56,058 | | | 17,340 | | 11,081 | | 136,032 |
| Salt Lake | 134,652 | 1,552,155 | 373,151 | 29,430 | 4,393,639 | 8,385,769 | 10,291,607 | 140,037 | 6,170,101 | 244,861 | 21,673,708 | 122,247,342 | 175,636,452 |
| San Juan | | 11,810 | | | | | | | 15,510 | | 19,964 | 1,472 | 48,756 |
| Sanpete | | 36,433 | 68,224 | 200 | | 198,476 | 1,685,049 | 4,404 | 101,163 | | 27,237 | | 2,121,186 |
| Sevier | | 30,527 | 45,064 | 200 | | 224,071 | 1,124,361 | 2,918 | 170,145 | | 986,539 | | 2,583,825 |
| Summit | 1,668 | 45,202 | 99,589 | 100 | 1,317,672 | 294,454 | 3,701,092 | 17,950 | 550,637 | 4,693 | 1,091,131 | 347,840 | 7,472,028 |
| Tooele | 19,181 | 149,161 | 199,609 | 100 | 191,851 | 315,880 | 6,719,243 | 28,723 | 1,228,404 | 65,331 | 1,372,399 | 534,924 | 10,824,806 |
| Uintah | | 39,257 | | | 232,433 | 317,938 | | | 106,616 | | 1,100,274 | | 1,796,518 |
| Utah | 8,263 | 139,859 | 323,728 | 1,015 | 675,021 | 3,322,940 | 8,951,815 | 22,656 | 760,918 | | 831,496 | 112,095 | 15,149,806 |
| Wasatch | | 31,167 | 33,755 | 50 | 98,445 | 279,432 | 735,828 | 1,684 | 65,043 | | 412,369 | 990,914 | 2,648,687 |
| Washington | 2,133 | 80,697 | | | | 326,098 | | 100 | 286,473 | | 17,096 | 8,192 | 720,789 |
| Wayne | | | | | | 9,550 | | | 5,948 | | | | 15,498 |
| Weber | 23,228 | 232,299 | 480,380 | 5,100 | 844,839 | 2,113,001 | 8,415,447 | 36,565 | 1,111,980 | | | | 13,262,839 |
| TOTALS | $260,316 | $3,014,279 | $2,755,793 | $39,450 | $9,794,292 | $24,014,027 | $82,894,004 | $430,060 | $13,376,281 | $336,180 | $43,913,608 | $127,652,920 | $308,481,210 |

TABLE 2 -- NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR 1949

| | HORSES AND MULES | | | | CATTLE | | | | SHEEP* | | SWINE | | POULTRY | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | On Range | | Otherwise Assessed | | On Range | | Otherwise Assessed | | | | | | | |
| | Number | Value | Number | Value | Number | Value | Number | Value | Number | Value | Number | Value | Value | Total |
| Beaver | 224 | $ 2,425 | 541 | $ 11,675 | 10,113 | $ 240,791 | 2,423 | $ 80,825 | 51,826 | $ 204,304 | 342 | $ 2,490 | $ 904 | $ 543,414 |
| Box Elder | 1,014 | 12,305 | 1,765 | 38,045 | 17,936 | 441,315 | 9,991 | 349,207 | 33,915 | 138,835 | 1,385 | 13,194 | 15,057 | 1,007,958 |
| Cache | 750 | 7,498 | 1,828 | 38,166 | 3,401 | 72,270 | 17,282 | 526,445 | 1,173 | 4,196 | 626 | 5,802 | 28,401 | 682,778 |
| Carbon | 180 | 1,915 | 231 | 4,685 | 2,451 | 58,960 | 703 | 23,345 | 8,542 | 33,705 | 364 | 2,660 | 1,205 | 126,475 |
| Daggett | 87 | 1,045 | 209 | 4,860 | 2,156 | 52,150 | 176 | 6,750 | 6,858 | 27,565 | 105 | 1,165 | 710 | 94,245 |
| Davis | 195 | 2,212 | 1,162 | 29,254 | 2,388 | 58,108 | 6,044 | 202,994 | 1,590 | 6,074 | 460 | 3,329 | 7,304 | 309,275 |
| Duchesne | - | - | 2,250 | 40,285 | 13,252 | 318,033 | 7,180 | 238,308 | 30,451 | 116,289 | 962 | 7,651 | 7,967 | 728,533 |
| Emery | 302 | 4,440 | 1,030 | 21,652 | 12,894 | 316,210 | 1,524 | 52,611 | 32,502 | 105,141 | 786 | 7,207 | 5,053 | 512,314 |
| Garfield | 147 | 1,780 | 677 | 15,105 | 12,089 | 280,265 | 1,275 | 48,470 | 18,091 | 71,515 | 561 | 3,765 | 280 | 421,180 |
| Grand | 116 | 1,160 | 449 | 12,295 | 6,240 | 148,475 | 498 | 24,536 | 43,195 | 196,761 | 149 | 1,891 | 1,228 | 386,346 |
| Iron | 91 | 1,020 | 558 | 10,375 | 7,647 | 187,162 | 840 | 30,909 | 37,836 | 164,193 | 2,065 | 20,492 | 3,980 | 418,131 |
| Juab | 150 | 1,870 | 686 | 9,930 | 7,123 | 166,576 | 948 | 40,905 | 30,023 | 125,475 | 386 | 4,075 | 4,598 | 353,429 |
| Kane | 69 | 1,715 | 355 | 8,105 | 6,338 | 161,061 | 358 | 12,614 | 11,942 | 43,030 | 273 | 2,730 | 45 | 229,300 |
| Millard | 163 | 1,875 | 2,154 | 45,175 | 21,053 | 527,747 | 5,198 | 174,599 | 155,710 | 634,255 | 3,291 | 23,963 | 28,098 | 1,435,712 |
| Morgan | 186 | 3,025 | 311 | 6,364 | 2,231 | 47,483 | 1,359 | 49,219 | 2,735 | 10,940 | 389 | 3,342 | 2,519 | 122,892 |
| Piute | - | - | 466 | 10,560 | 4,614 | 105,714 | 1,078 | 42,890 | 2,446 | 8,517 | 576 | 7,380 | - | 175,061 |
| Rich | 289 | 5,380 | 407 | 8,240 | 17,214 | 385,640 | 1,345 | 49,890 | 24,019 | 96,060 | 84 | 820 | 600 | 546,630 |
| Salt Lake | - | - | 1,410 | 37,805 | - | - | 6,836 | 250,810 | 5,846 | 26,220 | 3,193 | 38,405 | 142,960 | 496,200 |
| San Juan | 190 | 1,775 | 542 | 12,685 | 11,780 | 277,368 | 1,161 | 46,770 | 33,892 | 131,991 | 291 | 2,718 | 1,463 | 474,770 |
| Sanpete | 1,018 | 5,280 | 1,884 | 38,515 | 14,964 | 339,700 | 6,342 | 217,555 | 24,077 | 85,025 | 1,070 | 11,205 | 52,880 | 750,160 |
| Sevier | 572 | 8,315 | 1,265 | 25,965 | 10,587 | 234,058 | 6,286 | 214,185 | 14,402 | 61,598 | 1,057 | 8,930 | 18,695 | 571,746 |
| Summit | 312 | 3,280 | 682 | 14,355 | 3,043 | 68,270 | 5,140 | 195,150 | 5,014 | 15,460 | 103 | 1,070 | 8,540 | 306,125 |
| Tooele | 455 | 4,585 | 949 | 21,640 | 8,123 | 193,393 | 1,444 | 52,454 | 149,623 | 609,348 | 343 | 3,656 | 4,195 | 889,271 |
| Uintah | 935 | 11,300 | 1,795 | 39,630 | 10,745 | 257,190 | 5,567 | 195,565 | 84,583 | 314,060 | 2,182 | 17,580 | 12,595 | 847,920 |
| Utah | 640 | 8,580 | 3,005 | 64,874 | 19,817 | 476,951 | 14,638 | 415,673 | 27,780 | 98,948 | 2,028 | 18,169 | 85,182 | 1,168,377 |
| Wasatch | 201 | 4,848 | 503 | 10,140 | 4,759 | 106,312 | 3,796 | 125,622 | 2,707 | 9,526 | 29 | 269 | 3,521 | 260,238 |
| Washington | - | - | 494 | 12,395 | 6,832 | 173,495 | 1,291 | 44,985 | 3,312 | 12,005 | 121 | 1,070 | 33,400 | 277,350 |
| Wayne | 47 | 670 | 582 | 12,181 | 6,523 | 150,115 | 930 | 24,007 | 11,740 | 51,773 | 331 | 3,251 | 7,350 | 249,347 |
| Weber | 151 | 2,200 | 1,673 | 35,870 | 1,531 | 35,560 | 10,940 | 362,220 | 1,058 | 4,040 | 703 | 5,460 | 16,880 | 462,230 |
| TOTALS | 8,484 | $100,498 | 29,863 | $640,826 | 247,844 | $5,880,372 | 122,593 | $4,099,513 | 856,888 | $3,406,849 | 24,255 | $223,739 | $495,610 | $14,847,407 |

* These columns include 1,036 goats, nearly all in Carbon and Salt Lake Counties, assessed for $3,121.



TABLE 3 -- ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR 1949

| 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 |
| Beaver | 413 | $ 6.85 | $ 2,830 | 25,180 | $ 33.03 | $ 831,686 | 29,308 | $ 2.31 | $ 67,765 |
| Box Elder | 189,820 | 14.89 | 2,825,535 | 64,729 | 61.31 | 3,968,645 | - | - | - |
| Cache | 78,211 | 21.76 | 1,701,845 | 71,998 | 62.93 | 4,531,096 | 27,531 | 11.46 | 315,505 |
| Carbon | - | - | - | 12,243 | 29.51 | 361,260 | 1,608 | 9.61 | 15,450 |
| Daggett | - | - | - | 5,876 | 12.69 | 74,545 | - | - | - |
| Davis | 5,166 | 30.65 | 158,335 | 19,694 | 106.37 | 2,094,755 | 541 | 21.89 | 11,840 |
| Duchesne | 3,040 | 8.68 | 26,385 | 94,037 | 19.19 | 1,804,995 | 30,791 | 1.72 | 52,970 |
| Emery | - | - | - | 42,943 | 14.33 | 615,327 | 36,075 | 2.60 | 93,706 |
| Garfield | - | - | - | 25,791 | 23.77 | 613,064 | - | - | - |
| Grand | - | - | - | 4,563 | 48.83 | 222,794 | 4,632 | 4.37 | 20,220 |
| Iron | 2,817 | 7.46 | 21,005 | 23,184 | 36.19 | 838,995 | 162,622 | 2.23 | 362,244 |
| Juab | 56,391 | 12.86 | 725,325 | 9,673 | 46.34 | 448,240 | 17,281 | 3.70 | 63,870 |
| Kane | 4,851 | 8.24 | 39,969 | 5,904 | 33.44 | 197,454 | - | - | - |
| Millard | 76,604 | 7.94 | 608,085 | 83,692 | 21.17 | 1,771,855 | 13,417 | 3.44 | 46,160 |
| Morgan | 3,373 | 15.11 | 50,979 | 8,826 | 54.29 | 479,201 | 1,829 | 7.27 | 13,296 |
| Piute | - | - | - | 13,001 | 40.51 | 526,648 | 10,435 | 18.35 | 191,516 |
| Rich | 1,964 | 7.89 | 15,490 | 29,249 | 17.32 | 506,580 | 16,225 | 14.64 | 237,570 |
| *Salt Lake | * - | - | - | * - | - | - | * - | - | - |
| San Juan | 29,671 | 6.93 | 205,693 | 7,268 | 15.03 | 109,251 | 135,529 | 1.87 | 254,062 |
| Sanpete | 15,409 | 10.79 | 166,250 | 76,390 | 29.25 | 2,234,525 | 33,354 | 8.52 | 284,200 |
| Sevier | 129 | 5.11 | 659 | 44,444 | 50.51 | 2,245,057 | 23,964 | 11.98 | 287,117 |
| Summit | 1,749 | 15.81 | 27,645 | 29,398 | 36.44 | 1,071,130 | 6,642 | 12.55 | 83,335 |
| Tooele | 16,066 | 7.62 | 122,491 | 6,124 | 50.37 | 308,461 | 11,996 | 4.73 | 56,768 |
| Uintah | 531 | 6.74 | 3,580 | 63,471 | 23.65 | 1,501,160 | 10,226 | 6.40 | 65,425 |
| Utah | 22,472 | 10.85 | 243,772 | 98,547 | 73.43 | 7,235,906 | 26,104 | 21.04 | 549,140 |
| Wasatch | 167 | 14.83 | 2,476 | 19,571 | 42.81 | 837,841 | 3,748 | 12.91 | 48,403 |
| Washington | 10,145 | 7.00 | 71,035 | 14,179 | 76.16 | 1,079,860 | 2,608 | 5.82 | 15,190 |
| Wayne | 815 | 6.52 | 5,310 | 11,597 | 29.18 | 338,446 | 6,456 | 2.40 | 15,523 |
| Weber | 4,258 | 29.89 | 127,280 | 38,558 | 89.46 | 3,449,315 | 39,371 | 15.42 | 607,030 |
| TOTALS AND STATE AVERAGES | *524,062 | $13.65 | $7,151,974 | *950,130 | $ 42.41 | $40,298,092 | *652,293 | $ 5.76 | $3,758,305 |

* Salt Lake County report did not classify acreage assessed.

TABLE 3 (CONTINUED) -- ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR 1949

| | FRUIT LAND | | | GRAZING LAND | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| COUNTY | Assessed Acreage | Amount Per Acre | Value | Assessed Acreage | Amount Per Acre | Value | Other Land Value | Aggregate Value of Acreage | Town and City Lots Value | Aggregate Value of Real Estate |
| Beaver | - | $ - | $ - | 112,958 | $1.41 | $ 159,084 | $ 24,745 | $ 1,086,110 | $ 234,460 | $ 1,320,570 |
| Box Elder | - | - | - | 1,062,978 | .96 | 1,021,315 | 660,540 | 8,476,035 | 883,755 | 9,359,790 |
| Cache | - | - | - | 225,906 | 2.07 | 466,620 | 15,885 | 7,030,951 | 2,242,955 | 9,273,906 |
| Carbon | 27 | 168.33 | 4,545 | 228,767 | 2.72 | 621,155 | 152,810 | 1,155,220 | 1,380,080 | 2,535,300 |
| Daggett | - | - | - | 48,004 | 2.03 | 97,388 | 18,556 | 190,489 | - | 190,489 |
| Davis | 452 | 112.49 | 50,845 | 63,174 | 6.59 | 416,235 | 1,142 | 2,733,152 | 3,248,753 | 5,981,905 |
| Duchesne | - | - | - | 467,660 | 1.52 | 710,160 | 41,945 | 2,636,455 | 215,250 | 2,851,705 |
| Emery | - | - | - | 96,576 | 1.21 | 117,118 | 15,204 | 841,355 | 141,102 | 982,457 |
| Garfield | - | - | - | 102,958 | 1.45 | 149,049 | 18,637 | 780,750 | 111,767 | 892,517 |
| Grand | 96 | 138.11 | 13,259 | 27,885 | 2.96 | 82,519 | 140,138 | 478,930 | 63,128 | 542,058 |
| Iron | - | - | - | 110,370 | 2.49 | 274,360 | 440,810 | 1,937,414 | 721,282 | 2,658,696 |
| Juab | - | - | - | 196,892 | 1.78 | 350,420 | 20,265 | 1,608,120 | 365,815 | 1,973,935 |
| Kane | - | - | - | 228,759 | 1.70 | 388,250 | 7,312 | 632,985 | 100,209 | 733,194 |
| Millard | - | - | - | 307,033 | 1.16 | 355,875 | 75 | 2,782,050 | 449,725 | 3,231,775 |
| Morgan | - | - | - | 326,851 | 2.34 | 765,343 | 12,860 | 1,321,679 | 44,303 | 1,365,982 |
| Piute | - | - | - | 22,043 | 2.50 | 55,180 | 9,149 | 782,493 | 39,901 | 822,394 |
| Rich | - | - | - | 298,436 | 2.52 | 750,650 | 4,950 | 1,515,240 | 29,280 | 1,544,520 |
| Salt Lake | * - | - | - | * - | - | - | - | **8,316,212 | 40,439,570 | **48,755,782 |
| San Juan | - | - | - | 117,065 | 2.04 | 239,394 | 23,299 | 831,699 | 90,450 | 922,149 |
| Sanpete | - | - | - | 260,601 | 1.96 | 511,855 | 57,410 | 3,254,240 | 581,800 | 3,836,040 |
| Sevier | - | - | - | 115,332 | 2.22 | 255,469 | 40,944 | 2,829,246 | 707,471 | 3,536,717 |
| Summit | 3 | 15.00 | 45 | 575,067 | 2.23 | 1,284,415 | 23,605 | 2,490,175 | 225,000 | 2,715,175 |
| Tooele | 15 | 92.33 | 1,385 | 259,353 | 1.32 | 343,092 | 88,592 | 920,789 | 364,030 | 1,284,819 |
| Uintah | 165 | 4.00 | 660 | 257,546 | 1.52 | 392,520 | 11,854 | 1,975,199 | 373,635 | 2,348,834 |
| Utah | 3,799 | 112.40 | 427,012 | 403,012 | 1.76 | 708,039 | - | 9,163,869 | 4,416,022 | 13,579,891 |
| Wasatch | - | - | - | 258,262 | 2.30 | 592,824 | 12,702 | 1,494,246 | 229,562 | 1,723,808 |
| Washington | - | - | - | 203,435 | 1.93 | 392,320 | 7,020 | 1,565,425 | 985,535 | 2,550,960 |
| Wayne | 44 | 81.36 | 3,580 | 6,765 | 7.33 | 49,596 | 1,167 | 413,622 | 36,036 | 449,658 |
| Weber | 1,684 | 60.50 | 101,890 | 169,045 | 2.37 | 399,868 | 489,287 | 5,174,670 | 10,041,235 | 15,215,905 |
| *TOTALS AND STATE AVERAGES | *6,285 | $ 95.98 | $603,221 | *6,553,004 | $1.82 | $11,950,113 | *$2,340,903 | **$74,418,820 | $68,762,111 | **$143,180,931 |

* 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 1949

| | | | MOTOR VEHICLES | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Merchandise and Supplies | Machinery Tools and Implements | Number Assessed | Amount Per Vehicle | Value | Personal Property Not Otherwise Enumerated | Livestock | Total |
| Beaver | $ 175,409 | $ 70,385 | 1,132 | $252.74 | $ 286,100 | $ 12,520 | $ 543,414 | $ 1,087,828 |
| Box Elder | 1,095,422 | 872,697 | 5,791 | 286.91 | 1,661,503 | 19,491 | 1,007,958 | 4,657,071 |
| Cache | 1,846,599 | 1,036,766 | 8,218 | 234.31 | 1,925,580 | 19,552 | 682,778 | 5,511,275 |
| Carbon | 793,913 | 142,045 | 6,534 | 251.85 | 1,645,620 | 22,890 | 126,475 | 2,730,943 |
| Daggett | 19,855 | 26,020 | 35 | 526.71 | 18,435 | 10,545 | 94,245 | 169,100 |
| Davis | 1,356,810 | 1,347,334 | 7,740 | 250.76 | 1,940,853 | 602 | 309,275 | 4,954,874 |
| Duchesne | 257,323 | 182,509 | 2,037 | 253.51 | 516,405 | 9,822 | 728,533 | 1,694,592 |
| Emery | 127,497 | 139,895 | 1,423 | 216.08 | 307,480 | 10,539 | 512,314 | 1,097,725 |
| Garfield | 78,174 | 160,793 | 759 | 282.87 | 214,696 | 14,496 | 421,180 | 889,339 |
| Grand | 63,168 | 267,901 | 534 | 276.56 | 147,681 | 46,134 | 386,346 | 911,230 |
| Iron | 566,124 | 220,810 | 2,610 | 287.67 | 750,820 | 5,510 | 418,131 | 1,961,395 |
| Juab | 294,448 | 252,295 | 1,505 | 236.57 | 356,035 | 37,935 | 353,429 | 1,294,142 |
| Kane | 92,758 | 63,279 | 524 | 275.95 | 144,600 | 7,239 | 229,300 | 537,176 |
| Millard | 515,798 | 396,445 | 2,546 | 263.87 | 671,815 | 24,998 | 1,435,712 | 3,044,768 |
| Morgan | 96,471 | 33,031 | 834 | 240.25 | 200,368 | 5,690 | 122,892 | 458,452 |
| Piute | 46,950 | 104,800 | 458 | 264.63 | 121,200 | 675 | 175,061 | 448,686 |
| Rich | 38,400 | 60,260 | 471 | 319.07 | 150,280 | 860 | 546,630 | 796,430 |
| Salt Lake | 30,612,046 | 12,461,455 | 70,845 | 252.30 | 17,873,870 | 3,586,335 | 496,200 | 65,029,906 |
| San Juan | 80,581 | 97,617 | 557 | 318.80 | 177,573 | 2,161 | 474,770 | 832,702 |
| Sanpete | 605,565 | 402,940 | 3,640 | 230.03 | 837,315 | 46,405 | 750,160 | 2,642,385 |
| Sevier | 612,497 | 244,309 | 3,606 | 252.58 | 910,811 | 22,092 | 571,746 | 2,361,455 |
| Summit | 76,526 | 87,160 | 2,000 | 259.57 | 519,140 | 7,930 | 306,125 | 996,881 |
| Tooele | 448,461 | 1,017,664 | 3,398 | 237.60 | 807,355 | 35,514 | 889,271 | 3,198,265 |
| Uintah | 464,883 | 352,450 | 2,169 | 304.89 | 661,315 | 70,810 | 847,920 | 2,397,378 |
| Utah | 6,674,936 | 13,197,404 | 19,761 | 240.69 | 4,756,202 | 39,819 | 1,168,377 | 25,836,738 |
| Wasatch | 231,713 | 62,424 | 1,576 | 289.19 | 455,759 | 1,150 | 260,238 | 1,011,284 |
| Washington | 361,980 | 106,525 | 2,198 | 258.91 | 569,080 | 20,520 | 277,350 | 1,335,455 |
| Wayne | 41,453 | 76,313 | 453 | 295.19 | 133,720 | 1,638 | 249,347 | 502,471 |
| Weber | 6,479,115 | 1,699,850 | 21,388 | 224.31 | 4,797,490 | 331,980 | 462,230 | 13,770,665 |
| TOTALS AND STATE AVERAGES | $54,154,875 | $35,183,376 | 174,742 | $249.28 | $43,559,101 | $4,415,852 | $14,847,407 | $152,160,611 |

TABLE 5 -- TOTAL ASSESSED VALUE OF ALL PROPERTY IN THE STATE FOR 1949

| | ASSESSED BY COUNTY ASSESSORS | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | Real Estate | Improvements On Town and City Lots | Improvements On Acreage | Livestock | Personal Property Other Than Livestock | Aggregate | Assessed By State Tax Commission | Total |
| Beaver | $ 1,320,570 | $ 742,078 | $ 132,235 | $ 543,414 | $ 544,414 | $ 3,282,711 | $ 2,687,477 | $ 5,970,188 |
| Box Elder | 9,359,790 | 3,058,160 | 2,358,255 | 1,007,958 | 3,649,113 | 19,433,276 | 14,231,835 | 33,665,111 |
| Cache | 9,273,906 | 6,729,131 | 2,231,271 | 682,778 | 4,828,497 | 23,745,583 | 3,726,660 | 27,472,243 |
| Carbon | 2,535,300 | 4,413,695 | 350,670 | 126,475 | 2,604,468 | 10,030,608 | 17,222,068 | 27,252,676 |
| Daggett | 190,489 | - | 55,113 | 94,245 | 74,855 | 414,702 | 178,009 | 592,711 |
| Davis | 5,981,905 | 6,226,458 | 1,419,428 | 309,275 | 4,645,599 | 18,582,665 | 5,981,720 | 24,564,385 |
| Duchesne | 2,851,705 | 776,790 | 486,415 | 728,533 | 966,059 | 5,809,502 | 773,025 | 6,582,527 |
| Emery | 982,457 | 559,428 | 321,320 | 512,314 | 585,411 | 2,960,930 | 5,069,594 | 8,030,524 |
| Garfield | 892,517 | 505,221 | 92,171 | 421,180 | 468,159 | 2,379,248 | 246,155 | 2,625,403 |
| Grand | 542,058 | 185,874 | 126,449 | 386,346 | 524,884 | 1,765,611 | 3,202,456 | 4,968,067 |
| Iron | 2,658,696 | 2,055,601 | 173,545 | 418,131 | 1,543,264 | 6,849,237 | 8,996,307 | 15,845,544 |
| Juab | 1,973,935 | 1,117,395 | 341,495 | 353,429 | 940,713 | 4,726,967 | 3,874,279 | 8,601,246 |
| Kane | 733,194 | 392,131 | 61,055 | 229,300 | 307,876 | 1,723,556 | 139,415 | 1,862,971 |
| Millard | 3,231,775 | 1,462,740 | 440,895 | 1,435,712 | 1,609,056 | 8,180,178 | 4,746,824 | 12,927,002 |
| Morgan | 1,365,982 | 272,242 | 186,491 | 122,892 | 335,560 | 2,283,167 | 4,674,097 | 6,957,264 |
| Piute | 822,394 | 164,441 | 79,943 | 175,061 | 273,625 | 1,515,464 | 314,067 | 1,829,531 |
| Rich | 1,544,520 | 167,470 | 102,540 | 546,630 | 249,800 | 2,610,960 | 136,032 | 2,746,992 |
| Salt Lake | 48,755,782 | 97,135,055 | 14,559,245 | 496,200 | 64,533,706 | 225,479,988 | 175,636,452 | 401,116,440 |
| San Juan | 922,149 | 382,853 | 79,183 | 474,770 | 357,932 | 2,216,887 | 48,756 | 2,265,643 |
| Sanpete | 3,836,040 | 1,769,355 | 816,885 | 750,160 | 1,892,225 | 9,064,665 | 2,121,186 | 11,185,851 |
| Sevier | 3,536,717 | 2,507,382 | 324,021 | 571,746 | 1,789,709 | 8,729,575 | 2,583,825 | 11,313,400 |
| Summit | 2,715,175 | 637,320 | 492,960 | 306,125 | 690,756 | 4,842,336 | 7,472,028 | 12,314,364 |
| Tooele | 1,284,819 | 2,076,755 | 1,245,797 | 889,271 | 2,308,994 | 7,805,636 | 10,824,806 | 18,630,442 |
| Uintah | 2,348,834 | 1,084,645 | 635,605 | 847,920 | 1,549,458 | 6,466,462 | 1,796,518 | 8,262,980 |
| Utah | 13,579,891 | 11,994,645 | 19,214,419 | 1,168,377 | 24,668,361 | 70,625,693 | 15,149,806 | 85,775,499 |
| Wasatch | 1,723,808 | 792,274 | 438,321 | 260,238 | 751,046 | 3,965,687 | 2,648,687 | 6,614,374 |
| Washington | 2,550,960 | 1,799,820 | 329,965 | 277,350 | 1,058,105 | 6,016,200 | 720,789 | 6,736,989 |
| Wayne | 449,658 | 273,283 | 108,759 | 249,347 | 253,124 | 1,334,171 | 15,498 | 1,349,669 |
| Weber | 15,215,905 | 19,603,625 | 3,836,230 | 462,230 | 13,308,435 | 52,426,425 | 13,262,839 | 65,689,264 |
| TOTALS | $143,180,931 | $168,885,867 | $51,040,681 | $14,847,407 | $137,313,204 | $515,268,090 | $308,481,210 | $823,749,300 |



TABLE 6 -- SUMMARY OF ALL ASSESSED VALUES SET BY STATE TAX COMMISSION FOR PROPERTY TAX FOR 1950

| | | | | | | | | | | | MINING COMPANIES | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 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 | Real Estate, Improvements, Machinery | Two Times Average Net Proceeds | Total |
| Beaver | $ 3,028 | $ 32,831 | $ 56,200 | $ 50 | $ - | $ 391,751 | $ 1,778,372 | $ 7,961 | $ 209,255 | $ - | $ 156,143 | $ - | $ 2,635,591 |
| Box Elder | 3,162 | 107,932 | 211,380 | 430 | 278,220 | 2,827,204 | 9,850,571 | 49,407 | 356,648 | - | 121,629 | - | 13,806,583 |
| Cache | 1,317 | 34,390 | 71,165 | 495 | - | 1,590,633 | 1,450,106 | 8,521 | 397,575 | - | 14,847 | - | 3,569,049 |
| Carbon | 3,591 | 25,583 | 182,369 | 612 | - | 526,261 | 6,050,878 | 6,549 | 190,754 | - | 9,811,686 | - | 16,798,283 |
| Daggett | - | 83 | - | - | 167,854 | - | - | - | 476 | - | - | - | 168,413 |
| Davis | 1,454 | 98,848 | 119,382 | 350 | 1,109,943 | 860,901 | 3,162,731 | 21,008 | 387,967 | 8,687 | 17,928 | - | 5,789,199 |
| Duchesne | - | 32,325 | - | - | 429,683 | 193,270 | - | - | 99,520 | - | 38,844 | - | 793,642 |
| Emery | 2,833 | 17,498 | 64,655 | 50 | 50 | 246,585 | 2,491,173 | 6,610 | 57,529 | - | 2,129,219 | - | 5,016,202 |
| Garfield | - | 21,433 | - | - | - | 58,676 | - | - | 161,180 | - | 16,098 | - | 257,387 |
| Grand | 2,131 | 28,179 | 70,132 | 50 | - | 92,175 | 2,847,644 | 8,848 | 52,103 | - | 68,837 | 30,042 | 3,200,141 |
| Iron | 5,290 | 74,272 | 108,625 | 220 | - | 603,177 | 3,299,310 | 18,927 | 485,220 | - | 1,389,683 | 3,747,415 | 9,732,139 |
| Juab | 2,810 | 64,198 | 99,332 | 50 | - | 200,867 | 2,672,469 | 13,824 | 133,695 | 12,800 | 516,752 | 131,476 | 3,848,273 |
| Kane | - | 31,189 | - | - | - | 45,404 | - | - | 57,926 | - | 2,945 | - | 137,464 |
| Millard | 6,700 | 68,896 | 121,231 | 100 | - | 146,606 | 3,927,323 | 21,292 | 204,194 | - | 21,355 | - | 4,517,697 |
| Morgan | 4,253 | 19,725 | 42,734 | 50 | 508,001 | 235,783 | 1,703,183 | 9,200 | 40,909 | - | 1,926,107 | - | 4,489,945 |
| Piute | - | 9,499 | 5,547 | 50 | - | 53,234 | 142,051 | 288 | 25,716 | - | 84,291 | - | 320,676 |
| Rich | 730 | 1,996 | - | - | 45,044 | 58,606 | - | - | 14,964 | - | 11,061 | - | 132,401 |
| Salt Lake | 89,521 | 1,799,574 | 382,636 | 31,310 | 4,736,345 | 8,321,943 | 9,980,418 | 124,766 | 6,465,165 | 251,658 | 24,363,093 | 127,301,768 | 183,848,197 |
| San Juan | - | 16,902 | - | - | - | - | - | - | 17,110 | - | 107,024 | 1,472 | 142,508 |
| Sanpete | - | 35,599 | 70,093 | 200 | - | 196,188 | 1,687,196 | 4,404 | 103,337 | - | 27,377 | - | 2,124,394 |
| Sevier | - | 31,818 | 47,273 | 150 | - | 234,753 | 1,138,568 | 2,863 | 171,840 | - | 977,476 | - | 2,604,741 |
| Summit | 4,715 | 47,325 | 101,709 | 50 | 1,695,699 | 295,617 | 3,707,021 | 17,946 | 525,406 | 4,671 | 1,040,037 | 298,532 | 7,738,728 |
| Tooele | 15,935 | 161,177 | 200,232 | 100 | 197,745 | 322,274 | 6,379,062 | 28,688 | 1,239,776 | 63,991 | 1,410,653 | 459,154 | 10,478,787 |
| Uintah | - | 40,177 | - | - | 271,391 | 311,778 | - | - | 109,817 | - | 2,614,796 | - | 3,347,959 |
| Utah | 7,386 | 134,792 | 329,764 | 1,185 | 742,921 | 3,907,219 | 8,794,398 | 22,608 | 815,356 | - | 708,085 | 47,476 | 15,511,190 |
| Wasatch | - | 34,486 | 34,434 | 50 | 114,945 | 233,155 | 732,340 | 1,683 | 70,019 | - | 416,323 | 948,819 | 2,586,254 |
| Washington | 2,705 | 83,533 | - | - | - | 325,763 | - | 80 | 291,442 | - | 17,414 | 10,859 | 731,796 |
| Wayne | - | - | - | - | - | 9,550 | - | - | 5,952 | - | - | - | 15,502 |
| Weber | 10,781 | 239,474 | 480,122 | 4,350 | 937,295 | 2,213,592 | 8,158,494 | 34,527 | 1,150,995 | - | - | - | 13,229,630 |
| TOTALS | $168,342 | $3,293,734 | $2,799,015 | $39,902 | $11,235,136 | $24,502,965 | $79,953,308 | $410,000 | $13,841,846 | $341,807 | $48,009,703 | $132,977,013 | $317,572,771 |

TABLE 7 — NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR 1950

| COUNTY | HORSES AND MULES On Range Number | Value | Otherwise Assessed Number | Value | CATTLE On Range Number | Value | Otherwise Assessed Number | Value | SHEEP* Number | Value | SWINE Number | Value | POULTRY Value | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Beaver | 242 | $ 2,420 | 481 | $ 10,025 | 9,091 | $ 210,014 | 2,656 | $ 84,432 | 44,251 | $ 177,312 | 452 | $ 3,458 | $ 941 | $ 468,602 |
| Box Elder | 912 | 9,630 | 1,686 | 35,105 | 19,917 | 438,786 | 11,221 | 378,658 | 53,900 | 203,087 | 1,071 | 8,267 | 14,787 | 1,088,320 |
| Cache | 805 | 8,100 | 1,446 | 30,410 | 3,589 | 75,369 | 17,695 | 520,507 | 676 | 2,938 | 862 | 5,931 | 30,572 | 673,827 |
| Carbon | 174 | 1,840 | 212 | 4,545 | 2,751 | 66,185 | 495 | 15,235 | 6,755 | 27,670 | 247 | 2,250 | 1,435 | 119,160 |
| Daggett | 101 | 1,010 | 242 | 5,341 | 1,827 | 45,379 | 184 | 7,321 | 7,264 | 26,728 | 58 | 614 | 580 | 86,973 |
| Davis | 217 | 2,735 | 1,058 | 27,266 | 3,622 | 74,619 | 5,471 | 178,227 | 639 | 3,229 | 380 | 2,654 | 4,717 | 293,447 |
| Duchesne | - | - | 2,093 | 36,915 | 14,023 | 286,237 | 6,539 | 210,734 | 32,645 | 129,390 | 678 | 4,545 | 7,745 | 675,566 |
| Emery | 189 | 2,045 | 1,063 | 23,050 | 12,870 | 311,620 | 1,523 | 50,254 | 27,753 | 84,964 | 798 | 6,438 | 5,147 | 483,518 |
| Garfield | 152 | 1,841 | 600 | 13,760 | 11,921 | 264,054 | 1,301 | 47,133 | 18,529 | 75,532 | 420 | 2,637 | 573 | 405,530 |
| Grand | 89 | 990 | 512 | 12,545 | 5,954 | 139,015 | 415 | 23,375 | 40,505 | 187,118 | 303 | 2,616 | 1,323 | 366,982 |
| Iron | - | - | 695 | 13,850 | 7,510 | 171,483 | 1,287 | 42,787 | 39,372 | 157,905 | 698 | 7,110 | 2,440 | 395,575 |
| Juab | 178 | 2,060 | 459 | 9,787 | 7,176 | 162,256 | 1,115 | 44,357 | 52,681 | 217,402 | 290 | 2,280 | 3,358 | 441,500 |
| Kane | 128 | 1,270 | 306 | 6,930 | 6,056 | 150,014 | 430 | 13,784 | 12,219 | 48,606 | 235 | 1,175 | 601 | 222,380 |
| Millard | 70 | 930 | 1,974 | 39,975 | 18,114 | 459,577 | 5,378 | 157,914 | 148,488 | 605,070 | 2,536 | 17,275 | 30,542 | 1,311,283 |
| Morgan | 202 | 2,151 | 235 | 4,700 | 2,376 | 48,655 | 1,205 | 45,669 | 3,084 | 12,632 | 336 | 2,137 | 2,178 | 118,122 |
| Piute | | - | 450 | 9,540 | 4,419 | 98,640 | 1,001 | 38,808 | 2,414 | 8,050 | 328 | 2,660 | - | 157,698 |
| Rich | 352 | 6,240 | 424 | 6,750 | 16,605 | 353,210 | 1,206 | 49,870 | 26,621 | 83,230 | 101 | 1,010 | 960 | 501,270 |
| Salt Lake | - | - | 1,255 | 34,575 | 13 | 450 | 6,012 | 221,245 | 3,978 | 16,080 | 3,140 | 27,150 | 122,805 | 422,305 |
| San Juan | 266 | 2,760 | 259 | 5,783 | 11,976 | 279,596 | 406 | 12,421 | 34,047 | 127,678 | 367 | 2,297 | 764 | 431,299 |
| Sanpete | 496 | 5,040 | 1,650 | 33,590 | 14,638 | 316,195 | 6,885 | 226,010 | 19,469 | 86,885 | 1,031 | 8,640 | 21,105 | 697,465 |
| Sevier | 566 | 8,300 | 1,060 | 21,238 | 10,411 | 218,384 | 5,675 | 194,099 | 16,371 | 65,551 | 877 | 6,988 | 16,929 | 531,489 |
| Summit | 320 | 3,475 | 606 | 12,350 | 3,318 | 73,780 | 5,383 | 176,600 | 7,247 | 22,605 | 133 | 1,335 | 8,605 | 298,750 |
| Tooele | 330 | 3,350 | 909 | 20,662 | 7,163 | 163,317 | 1,470 | 49,647 | 138,482 | 563,041 | 275 | 2,868 | 2,717 | 805,602 |
| Uintah | 623 | 7,055 | 1,558 | 33,970 | 10,054 | 230,300 | 4,924 | 165,805 | 62,483 | 230,760 | 1,566 | 10,520 | 8,250 | 686,660 |
| Utah | 630 | 9,185 | 2,659 | 58,211 | 18,048 | 423,579 | 16,143 | 443,730 | 18,934 | 65,966 | 1,469 | 10,996 | 70,574 | 1,082,241 |
| Wasatch | 238 | 5,080 | 444 | 9,160 | 4,672 | 104,489 | 4,017 | 128,869 | 1,575 | 6,275 | 30 | 322 | 3,317 | 257,512 |
| Washington | - | - | 446 | 11,250 | 7,088 | 178,025 | 1,447 | 51,065 | 3,310 | 12,040 | 168 | 1,285 | 35,335 | 289,000 |
| Wayne | 59 | 815 | 493 | 10,450 | 5,885 | 136,209 | 862 | 27,382 | 9,694 | 34,494 | 255 | 2,530 | 8,021 | 219,901 |
| Weber | 256 | 3,280 | 1,443 | 30,250 | 1,844 | 41,800 | 11,677 | 353,960 | 1,646 | 6,450 | 520 | 3,920 | 15,390 | 455,050 |
| TOTALS | 7,595 | $91,602 | 26,718 | $571,983 | 242,931 | $5,521,237 | 124,023 | $3,959,898 | 835,032 | $3,288,688 | 19,624 | $151,908 | $421,711 | $14,007,027 |

* These Columns include 2,906 goats, nearly all in Carbon, Summit and Utah Counties, assessed for $7,199. Salt Lake County Estimated.

TABLE 8 -- ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR 1950

| COUNTY | IMPROVED FARM LAND DRY Assessed Acreage | Amount Per Acre | Value | IRRIGATED Assessed Acreage | Amount Per Acre | Value | UNIMPROVED FARM LAND Assessed Acreage | Amount Per Acre | Value |
|---|---|---|---|---|---|---|---|---|---|
| Beaver | 561 | $ 7.72 | $ 4,330 | 27,361 | $33.19 | $ 908,160 | 24,877 | $ 2.43 | $ 60,570 |
| Box Elder | 207,343 | 14.07 | 2,917,540 | 64,866 | 61.35 | 3,979,315 | - | - | - |
| Cache | 77,979 | 21.63 | 1,686,375 | 72,426 | 62.28 | 4,510,935 | 27,002 | 11.74 | 317,000 |
| Carbon | - | - | - | 12,171 | 29.42 | 358,115 | 1,405 | 10.07 | 14,145 |
| Daggett | - | - | - | 5,825 | 12.45 | 72,531 | - | - | - |
| Davis | 5,043 | 31.84 | 160,575 | 20,019 | 104.06 | 2,083,209 | 716 | 30.54 | 21,865 |
| Duchesne | 1,743 | 3.77 | 6,575 | 91,353 | 18.28 | 1,670,000 | 27,217 | 1.83 | 49,745 |
| Emery | - | - | - | 43,114 | 14.31 | 616,848 | 35,099 | 2.54 | 89,256 |
| Garfield | - | - | - | 25,732 | 24.12 | 620,580 | - | - | - |
| Grand | - | - | - | 4,562 | 49.30 | 224,888 | 4,478 | 4.24 | 19,003 |
| Iron | 2,853 | 8.15 | 23,250 | 23,371 | 36.80 | 860,110 | 158,706 | 2.23 | 353,820 |
| Juab | 58,219 | 12.63 | 735,560 | 9,874 | 45.57 | 449,955 | 16,105 | 3.73 | 60,115 |
| Kane | 4,206 | 6.98 | 29,358 | 6,030 | 33.27 | 200,647 | - | - | - |
| Millard | 79,134 | 7.91 | 626,210 | 85,660 | 21.13 | 1,809,885 | 12,999 | 3.52 | 45,815 |
| Morgan | 3,364 | 14.83 | 49,898 | 8,673 | 54.21 | 470,140 | 2,169 | 7.19 | 15,601 |
| Piute | - | - | - | 13,182 | 40.88 | 538,837 | 9,662 | 17.65 | 170,545 |
| Rich | 1,834 | 7.99 | 14,660 | 26,831 | 19.21 | 515,570 | 16,448 | 14.60 | 240,160 |
| *Salt Lake | * | | | * | | | * | | |
| San Juan | 49,358 | 7.10 | 350,578 | 5,795 | 18.36 | 106,373 | 111,869 | 1.98 | 221,092 |
| Sanpete | 15,630 | 10.64 | 166,265 | 75,951 | 29.25 | 2,221,760 | 34,507 | 8.51 | 293,715 |
| Sevier | 90 | 5.33 | 480 | 44,424 | 50.46 | 2,241,672 | 24,182 | 11.84 | 286,350 |
| Summit | 1,743 | 15.73 | 27,410 | 29,180 | 36.55 | 1,066,420 | 6,726 | 12.73 | 85,655 |
| Tooele | 15,906 | 7.67 | 121,931 | 6,106 | 50.17 | 306,336 | 11,371 | 5.10 | 57,983 |
| Uintah | 766 | 8.51 | 6,515 | 64,327 | 23.56 | 1,515,680 | 9,106 | 6.95 | 63,310 |
| Utah | 22,638 | 11.06 | 250,422 | 100,693 | 66.67 | 6,713,399 | 29,245 | 17.59 | 514,529 |
| Wasatch | 199 | 13.29 | 2,644 | 19,746 | 42.98 | 848,750 | 3,858 | 13.36 | 51,560 |
| Washington | 15,244 | 7.12 | 108,470 | 13,934 | 77.96 | 1,086,250 | 2,326 | 4.57 | 10,625 |
| Wayne | 797 | 5.96 | 4,754 | 11,631 | 29.16 | 339,134 | 6,657 | 2.80 | 18,658 |
| Weber | 4,681 | 34.60 | 161,950 | 37,823 | 89.17 | 3,372,750 | 39,549 | 15.09 | 596,670 |
| TOTALS AND STATE AVERAGES | *569,331 | $13.10 | $7,455,750 | 950,660 | $41.77 | $39,708,249 | 616,279 | $ 5.94 | $3,657,787 |

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

TABLE 8 (CONTINUED) -- ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR 1950

| COUNTY | FRUIT LAND Assessed Acreage | FRUIT LAND Amount Per Acre | FRUIT LAND Value | GRAZING LAND Assessed Acreage | GRAZING LAND Amount Per Acre | GRAZING LAND Value | Other Land Value | Aggregate Value of Acreage | Town and City Lots Value | Aggregate Value of Real Estate |
|---|---|---|---|---|---|---|---|---|---|---|
| Beaver | - | $ - | $ - | 115,410 | 1.41 | $ 163,220 | $ 24,965 | $ 1,161,245 | $ 233,565 | $ 1,394,810 |
| Box Elder | - | - | - | 1,064,722 | 96 | 1,023,245 | 654,265 | 8,574,365 | 895,510 | 9,469,875 |
| Cache | - | - | - | 221,601 | 2.09 | 463,037 | 14,045 | 6,991,392 | 2,246,546 | 9,237,938 |
| Carbon | 27 | 168.33 | 4,545 | 228,860 | 2.70 | 617,890 | 146,430 | 1,141,125 | 1,401,415 | 2,542,540 |
| Daggett | - | - | - | 47,728 | 2.02 | 96,215 | 18,527 | 187,273 | - | 187,273 |
| Davis | 461 | 106.77 | 49,220 | 62,371 | 6.58 | 410,585 | 1,100 | 2,726,554 | 3,284,310 | 6,010,864 |
| Duchesne | - | - | - | 475,480 | 1.49 | 709,640 | 38,665 | 2,474,625 | 218,675 | 2,693,300 |
| Emery | - | - | - | 98,974 | 1.20 | 119,120 | 16,903 | 842,127 | 140,926 | 983,053 |
| Garfield | - | - | - | 106,661 | 1.44 | 153,540 | 16,218 | 790,338 | 108,406 | 898,744 |
| Grand | 96 | 138.13 | 13,260 | 27,725 | 2.96 | 82,075 | 140,422 | 479,648 | 63,410 | 543,058 |
| Iron | - | - | - | 110,876 | 2.49 | 275,730 | 441,725 | 1,954,635 | 722,030 | 2,676,665 |
| Juab | - | - | - | 192,174 | 1.79 | 344,075 | 20,190 | 1,609,895 | 361,055 | 1,970,950 |
| Kane | - | - | - | 230,743 | 1.69 | 389,022 | 7,385 | 626,412 | 99,825 | 726,237 |
| Millard | - | - | - | 292,698 | 1.25 | 367,265 | 85 | 2,849,260 | 454,480 | 3,303,740 |
| Morgan | - | - | - | 329,106 | 2.34 | 769,152 | 9,046 | 1,313,837 | 44,512 | 1,358,349 |
| Piute | - | - | - | 21,919 | 2.52 | 55,170 | 9,951 | 774,503 | 39,661 | 814,164 |
| Rich | - | - | - | 300,999 | 2.52 | 757,920 | 3,290 | 1,531,600 | 29,580 | 1,561,180 |
| *Salt Lake # | * - | - | - | * - | - | - | * - | **8,408,065 | ** 40,877,197 | 49,285,262 |
| San Juan | - | - | - | 111,392 | 2.15 | 239,754 | 21,734 | 939,531 | 92,578 | 1,032,109 |
| Sanpete | - | - | - | 259,659 | 1.97 | 510,570 | 62,835 | 3,255,145 | 583,590 | 3,838,735 |
| Sevier | - | - | - | 114,711 | 2.24 | 256,443 | 40,901 | 2,825,846 | 706,620 | 3,532,466 |
| Summit | 3 | 15.00 | 45 | 580,650 | 2.24 | 1,301,210 | 20,810 | 2,501,550 | 224,285 | 2,725,835 |
| Tooele | 15 | 92.33 | 1,385 | 263,238 | 1.33 | 349,471 | 72,818 | 909,924 | 387,030 | 1,296,954 |
| Uintah | 13 | 23.85 | 310 | 257,375 | 1.52 | 391,465 | 19,010 | 1,996,290 | 328,195 | 2,324,485 |
| Utah | 3,883 | 99.70 | 387,151 | 398,299 | 1.82 | 724,704 | 630,736 | 9,220,941 | 4,480,512 | 13,701,453 |
| Wasatch | - | - | - | 257,356 | 2.29 | 590,337 | 9,971 | 1,503,262 | 233,107 | 1,736,369 |
| Washington | - | - | - | 200,461 | 1.93 | 387,470 | 6,415 | 1,599,230 | 982,630 | 2,581,860 |
| Wayne | 43 | 83.26 | 3,580 | 7,016 | 7.13 | 50,019 | 168 | 416,313 | 38,013 | 454,326 |
| Weber | 1,223 | 81.68 | 99,890 | 169,351 | 2.37 | 401,335 | 421,325 | 5,053,920 | 10,216,288 | 15,270,208 |
| *TOTALS AND STATE AVERAGES | *5,764 | $ 97.05 | $559,386 | 6,547,555 | $ 1.83 | $11,999,679 | $ 2,869,935 | $74,658,851 | $69,493,951 | $ 144,152,802 |

* Salt Lake County report did not classify acreage assessed. ** Aggregate totals include Salt Lake County acreage
\# Salt Lake County Estimated.

TABLE 9 -- VALUE OF PERSONAL PROPERTY ASSESSED BY COUNTY ASSESSORS FOR 1950

| | Merchandise and Supplies | Machinery Tools and Implements | MOTOR VEHICLES Number Assessed | MOTOR VEHICLES Amount Per Vehicle | MOTOR VEHICLES Value | Personal Property Not Otherwise Enumerated | Livestock | Total |
|---|---|---|---|---|---|---|---|---|
| Beaver | $ 176,730 | $ 69,385 | 1,259 | $292.18 | $ 367,855 | $ 13,690 | $ 488,602 | $ 1,116,262 |
| Box Elder | 961,672 | 907,260 | 6,310 | 310.69 | 1,960,480 | 26,565 | 1,088,320 | 4,944,297 |
| Cache | 1,462,441 | 1,104,704 | 8,866 | 247.29 | 2,192,490 | 18,003 | 673,827 | 5,451,465 |
| Carbon | 854,592 | 91,845 | 6,806 | 280.13 | 1,906,540 | 12,930 | 119,160 | 2,985,067 |
| Daggett | 23,825 | 23,495 | 43 | 256.74 | 11,840 | 8,262 | 86,973 | 154,395 |
| Davis | 1,525,570 | 1,314,215 | 8,485 | 260.28 | 2,208,448 | 1,624 | 293,447 | 5,343,304 |
| Duchesne | 205,786 | 221,985 | 2,076 | 294.30 | 610,970 | 10,118 | 675,566 | 1,724,425 |
| Emery | 127,228 | 151,364 | 1,603 | 264.46 | 423,935 | 8,917 | 483,518 | 1,194,962 |
| Garfield | 74,194 | 97,816 | 771 | 307.30 | 236,925 | 25,436 | 405,530 | 839,901 |
| Grand | 57,391 | 180,158 | 557 | 316.62 | 176,360 | 37,614 | 366,982 | 818,505 |
| Iron | 564,015 | 207,204 | 2,993 | 307.62 | 920,693 | 26,960 | 395,575 | 2,114,447 |
| Juab | 288,108 | 257,720 | 1,627 | 258.64 | 420,800 | 40,362 | 441,500 | 1,448,490 |
| Kane | 98,874 | 45,554 | 545 | 295.50 | 161,050 | 6,984 | 222,380 | 534,842 |
| Millard | 516,680 | 462,095 | 2,806 | 309.31 | 867,925 | 15,985 | 1,311,283 | 3,173,968 |
| Morgan | 79,018 | 42,307 | 822 | 277.80 | 228,355 | 5,621 | 118,122 | 473,423 |
| Piute | 49,781 | 90,210 | 499 | 288.22 | 143,820 | 76 | 157,698 | 441,585 |
| Rich | 40,130 | 63,120 | 528 | 368.58 | 194,610 | 480 | 501,270 | 799,610 |
| Salt Lake* | 10,880,302 | 9,822,809 | 75,589 | 261.02 | 19,730,120 | 25,222,842 | 422,305 | 66,078,378 |
| San Juan | 108,984 | 155,586 | 799 | 343.88 | 274,758 | 2,048 | 431,299 | 972,675 |
| Sanpete | 549,795 | 416,100 | 4,079 | 247.67 | 1,010,260 | 48,450 | 697,465 | 2,722,070 |
| Sevier | 583,622 | 246,075 | 3,877 | 262.15 | 1,016,345 | 24,231 | 531,489 | 2,401,762 |
| Summit | 71,761 | 123,820 | 2,088 | 287.18 | 599,635 | 2,665 | 298,750 | 1,096,631 |
| Tooele | 442,309 | 978,284 | 3,979 | 249.58 | 993,065 | 18,302 | 805,602 | 3,237,562 |
| Uintah | 382,335 | 255,370 | 2,355 | 312.75 | 736,525 | 27,975 | 686,660 | 2,088,865 |
| Utah | 7,548,053 | 12,863,460 | 21,829 | 250.47 | 5,467,606 | 77,666 | 1,082,241 | 27,039,026 |
| Wasatch | 236,623 | 76,275 | 1,741 | 290.68 | 506,075 | 661 | 257,512 | 1,077,146 |
| Washington | 318,535 | 131,470 | 2,353 | 280.39 | 659,750 | 21,880 | 289,000 | 1,420,635 |
| Wayne | 47,930 | 56,567 | 489 | 364.26 | 178,124 | 1,625 | 219,901 | 504,147 |
| Weber | 6,274,535 | 1,831,370 | 23,173 | 239.63 | 5,553,010 | 286,140 | 455,050 | 14,400,105 |
| TOTALS AND STATE AVERAGES | $34,550,819 | $32,287,623 | 188,947 | $263.35 | $49,758,369 | $25,994,112 | $14,007,027 | $156,597,950 |

* Salt Lake County estimated for 1950.

TABLE 10 -- TOTAL ASSESSED VALUE OF ALL PROPERTY IN THE STATE FOR 1950

| COUNTY | Real Estate | Improvements On Town and City Lots | Improvements On Acreage | Livestock | Personal Property Other Than Livestock | Aggregate | Assessed By State Tax Commission | Total |
|---|---|---|---|---|---|---|---|---|
| | ASSESSED BY COUNTY ASSESSORS | | | | | | | |
| Beaver | $ 1,394,810 | $ 757,462 | $ 134,649 | $ 488,602 | $ 627,660 | $ 3,403,183 | $ 2,635,591 | $ 6,038,774 |
| Box Elder | 9,469,875 | 3,204,190 | 2,417,235 | 1,088,320 | 3,855,977 | 20,035,597 | 13,806,583 | 33,842,180 |
| Cache | 9,237,938 | 6,910,979 | 2,238,964 | 673,827 | 4,777,638 | 23,839,346 | 3,569,049 | 27,408,395 |
| Carbon | 2,542,540 | 4,582,685 | 352,705 | 119,160 | 2,865,907 | 10,462,997 | 16,798,283 | 27,261,280 |
| Daggett | 187,273 | | 54,785 | 86,973 | 66,622 | 395,653 | 168,413 | 564,066 |
| Davis | 6,010,864 | 6,904,233 | 1,696,964 | 293,447 | 5,049,857 | 19,955,365 | 5,789,199 | 25,744,564 |
| Duchesne | 2,693,300 | 789,375 | 494,850 | 675,566 | 1,048,859 | 5,701,950 | 793,642 | 6,495,592 |
| Emery | 983,053 | 570,343 | 347,079 | 483,518 | 711,444 | 3,095,437 | 5,016,202 | 8,111,639 |
| Garfield | 898,744 | 511,282 | 103,116 | 405,530 | 434,371 | 2,353,043 | 257,387 | 2,610,430 |
| Grand | 543,058 | 200,313 | 144,696 | 366,982 | 451,523 | 1,706,572 | 3,200,141 | 4,906,713 |
| Iron | 2,676,665 | 2,120,480 | 156,995 | 395,575 | 1,718,872 | 7,068,587 | 9,732,139 | 16,800,726 |
| Juab | 1,970,950 | 1,139,620 | 343,565 | 441,500 | 1,006,990 | 4,902,625 | 3,848,273 | 8,750,898 |
| Kane | 726,237 | 409,426 | 61,395 | 222,380 | 312,462 | 1,731,900 | 137,464 | 1,869,364 |
| Millard | 3,303,740 | 1,507,180 | 477,275 | 1,311,283 | 1,862,685 | 8,462,163 | 4,517,697 | 12,979,860 |
| Morgan | 1,358,349 | 287,883 | 187,874 | 118,122 | 355,301 | 2,307,529 | 4,489,945 | 6,797,474 |
| Piute | 814,164 | 174,743 | 77,439 | 157,698 | 283,887 | 1,507,931 | 320,676 | 1,828,607 |
| Rich | 1,561,180 | 176,770 | 105,540 | 501,270 | 298,340 | 2,643,100 | 132,401 | 2,775,501 |
| *Salt Lake | 49,285,262 | 102,512,718 | 15,358,637 | 422,305 | 65,656,073 | 233,234,995 | 183,848,197 | 417,083,192 |
| San Juan | 1,032,109 | 385,298 | 110,914 | 431,299 | 541,376 | 2,500,996 | 142,508 | 2,643,504 |
| Sanpete | 3,838,735 | 1,794,150 | 806,655 | 697,465 | 2,024,605 | 9,161,610 | 2,124,394 | 11,286,004 |
| Sevier | 3,532,466 | 2,591,735 | 318,171 | 531,489 | 1,870,273 | 8,844,134 | 2,604,741 | 11,448,875 |
| Summit | 2,725,835 | 621,385 | 548,550 | 298,750 | 797,881 | 4,992,401 | 7,738,728 | 12,731,129 |
| Tooele | 1,296,954 | 2,112,127 | 1,226,495 | 805,602 | 2,431,960 | 7,873,138 | 10,478,787 | 18,351,925 |
| Uintah | 2,324,485 | 985,245 | 760,155 | 686,660 | 1,402,205 | 6,158,750 | 3,347,959 | 9,506,709 |
| Utah | 13,701,453 | 12,560,742 | 19,569,282 | 1,082,241 | 25,956,785 | 72,870,503 | 15,511,190 | 88,381,693 |
| Wasatch | 1,736,369 | 892,303 | 467,624 | 257,512 | 819,634 | 4,173,442 | 2,586,254 | 6,759,696 |
| Washington | 2,581,860 | 1,835,115 | 339,770 | 289,000 | 1,131,635 | 6,177,380 | 731,796 | 6,909,176 |
| Wayne | 454,326 | 286,627 | 112,211 | 219,901 | 284,246 | 1,357,311 | 15,502 | 1,372,813 |
| Weber | 15,270,208 | 19,659,134 | 4,559,790 | 455,050 | 13,945,055 | 53,889,237 | 13,229,630 | 67,118,867 |
| TOTALS | $144,152,802 | $176,483,543 | $53,573,380 | $14,007,027 | $142,590,123 | $530,806,875 | $317,572,771 | $848,379,646 |

Salt Lake County estimated.

TABLE 11 -- GENERAL RECAPITULATION FOR STATE SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

| | 1929 | 1933 | 1937 | 1941 | 1945 | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|---|---|---|---|---|
| State General Fund | $ 1,735,357 | $ 1,202,017 | $ - | $ 397,920 | $ 738,761 | $ - | $ - | $ - | $ - |
| District and High Schools | 10,881,850 | 9,276,502 | 9,365,845 | 10,133,548 | 11,253,095 | 18,545,863 | 20,319,539 | 21,473,244 | 22,873,230 |
| Cities and Towns | 3,962,875 | 3,363,119 | 3,616,276 | 3,834,964 | 4,918,157 | 6,143,024 | 6,810,654 | 7,119,262 | 7,558,945 |
| County | 2,170,271 | 1,877,443 | 2,889,170 | 3,646,242 | 4,871,150 | 4,224,060 | 4,947,394 | 5,719,510 | 6,015,858 |
| Roads | 2,429,038 | 1,744,828 | 750,751 | 679,180 | 960,000 | 1,259,212 | 1,462,491 | 1,384,916 | 1,566,659 |
| Bounty | 103,967 | 25,241 | 30,271 | 60,585 | 190,379 | 154,204 | 162,298 | 160,546 | 153,662 |
| TOTALS | $21,283,358 | $17,489,150 | $16,652,313 | $18,752,439 | $22,931,542 | $30,326,363 | $33,702,376 | $35,857,478 | $38,168,354 |

Salt Lake County estimated 1950

TABLE 12 -- DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

| | 1929 | 1933 | 1937 | 1941 | 1945 | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|---|---|---|---|---|
| BEAVER COUNTY | | | | | | | | | |
| State General Fund | $ 16,250 | $ 11,141 | $ - | $ 3,471 | $ 6,339 | $ - | $ - | $ - | $ - |
| District and High Schools | 110,367 | 103,177 | 95,914 | 106,622 | 108,911 | 168,579 | 175,886 | 171,106 | 172,588 |
| Cities and Towns | 23,044 | 18,553 | 17,095 | 19,610 | 23,429 | 29,297 | 32,138 | 44,867 | 45,292 |
| County | 33,178 | 23,736 | 35,736 | 37,193 | 39,761 | 36,749 | 35,413 | 35,821 | 43,178 |
| Roads | 39,949 | 19,376 | 9,530 | 4,959 | 6,339 | 5,833 | 11,805 | 8,955 | 9,058 |
| Bounty | 4,670 | 930 | 1,733 | 2,341 | 8,493 | 6,999 | 7,070 | 7,967 | 7,007 |
| TOTALS | $ 227,458 | $ 176,913 | $ 160,008 | $ 174,196 | $ 193,272 | $ 247,457 | $ 262,312 | $ 268,716 | $ 277,123 |

TABLE 13 -- DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

| | 1929 | 1933 | 1937 | 1941 | 1945 | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|---|---|---|---|---|
| BOX ELDER COUNTY | | | | | | | | | |
| State General Fund | $ 95,095 | $ 76,994 | $ - | $ 22,468 | $ 37,787 | $ - | $ - | $ - | $ - |
| District and High Schools | 498,061 | 495,439 | 489,769 | 540,519 | 649,249 | 937,114 | 927,105 | 857,787 | 817,289 |
| Cities and Towns | 85,480 | 48,178 | 56,014 | 62,628 | 70,087 | 103,038 | 120,524 | 126,756 | 131,961 |
| County | 55,472 | 63,604 | 93,016 | 139,623 | 202,675 | 152,753 | 169,969 | 166,643 | 142,137 |
| Roads | 138,680 | 60,256 | 50,736 | 36,912 | 51,528 | 68,653 | 68,675 | 67,330 | 67,684 |
| Bounty | 6,602 | 1,570 | 1,946 | 4,853 | 15,657 | 11,061 | 9,097 | 8,712 | 10,813 |
| TOTALS | $ 879,390 | $ 746,041 | $ 691,481 | $ 807,003 | $1,026,983 | $ 1,272,619 | $ 1,295,370 | $1,227,228 | $1,169,884 |
| CACHE COUNTY | | | | | | | | | |
| State General Fund | $ 73,911 | $ 53,105 | $ - | $ 16,408 | $ 27,520 | $ - | $ - | $ - | $ - |
| District and High Schools | 466,770 | 410,312 | 422,286 | 437,218 | 426,149 | 744,266 | 827,146 | 817,930 | 820,700 |
| Cities and Towns | 182,509 | 125,980 | 136,709 | 144,654 | 160,456 | 187,479 | 236,475 | 237,731 | 243,121 |
| County | 84,690 | 84,277 | 144,079 | 182,834 | 213,906 | 204,983 | 210,323 | 214,284 | 213,785 |
| Roads | 104,708 | 107,365 | 35,141 | 41,021 | 36,276 | 51,246 | 53,929 | 54,945 | 54,817 |
| Bounty | 2,781 | 1,060 | 1,170 | 2,831 | 4,454 | 3,733 | 3,896 | 3,800 | 3,722 |
| TOTALS | $ 915,369 | $ 782,099 | $ 739,385 | $ 824,966 | $ 868,761 | $1,191,707 | $ 1,331,769 | $1,328,690 | $1,336,145 |
| CARBON COUNTY | | | | | | | | | |
| State General Fund | $ 63,773 | $ 51,862 | $ - | $ 12,637 | $ 25,780 | $ - | $ - | $ - | $ - |
| District and High Schools | 395,924 | 401,365 | 385,015 | 343,011 | 466,383 | 675,356 | 690,326 | 688,948 | 686,984 |
| Cities and Towns | 106,591 | 80,540 | 74,045 | 77,489 | 36,677 | 91,700 | 99,945 | 106,161 | 108,000 |
| County | 66,430 | 67,646 | 132,265 | 131,788 | 194,521 | 174,246 | 168,802 | 188,589 | 194,918 |
| Roads | 146,146 | 146,565 | 41,333 | 36,107 | 46,873 | 48,068 | 50,389 | 54,505 | 54,523 |
| Bounty | 1,327 | 258 | 327 | 640 | 2,137 | 1,328 | 1,601 | 1,444 | 1,251 |
| TOTALS | $ 780,191 | $ 748,236 | $ 632,985 | $ 601,672 | $ 772,371 | $ 990,698 | $ 1,011,063 | $1,039,647 | $1,045,676 |
| DAGGETT COUNTY | | | | | | | | | |
| State General Fund | $ 1,235 | $ 848 | $ - | $ 395 | $ 666 | $ - | $ - | $ - | $ - |
| District and High Schools | 6,327 | 5,275 | 4,985 | 10,166 | 9,025 | 13,315 | 12,551 | 14,687 | 14,795 |
| Cities and Towns | - | - | - | - | - | - | - | - | - |
| County | 247 | 2,290 | 3,157 | 5,647 | 5,452 | 4,275 | 3,742 | 5,038 | 4,795 |
| Roads | 2,376 | 624 | 197 | - | - | - | - | - | 282 |
| Bounty | 402 | 151 | 138 | 332 | 1,507 | 1,294 | 898 | 1,162 | 1,108 |
| TOTALS | $ 10,587 | $ 9,188 | $ 8,477 | $ 16,540 | $ 16,650 | $ 18,884 | $ 17,191 | $ 20,887 | 20,980 |



TABLE 14 -- DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

| | 1929 | 1933 | 1937 | 1941 | 1945 | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|---|---|---|---|---|
| DAVIS COUNTY | | | | | | | | | |
| State General Fund | $ 44,443 | $ 35,248 | $ - | $ 10,816 | $ 21,730 | $ - | $ - | $ - | $ |
| District and High Schools | 270,362 | 225,279 | 219,891 | 247,218 | 333,849 | 585,775 | 682,998 | 682,398 | 792,933 |
| Cities and Towns | 43,771 | 35,153 | 53,143 | 60,192 | 117,089 | 141,419 | 157,928 | 174,421 | 189,779 |
| County | 68,516 | 60,074 | 80,456 | 85,754 | 139,268 | 158,202 | 157,615 | 160,897 | 159,616 |
| Roads | 61,109 | 30,650 | 38,905 | 30,902 | 39,509 | 42,757 | 45,685 | 49,129 | 51,489 |
| Bounty | 1,461 | 573 | 585 | 1,408 | 2,532 | 1,950 | 2,097 | 1,792 | 1,626 |
| TOTALS | $ 489,662 | $ 386,977 | $ 392,980 | $ 436,290 | $ 653,977 | $ 930,103 | $ 1,046,323 | $ 1,068,637 | $ 1,195,443 |
| DUCHESNE COUNTY | | | | | | | | | |
| State General Fund | $ 13,012 | $ 7,881 | $ - | $ 2,201 | $ 4,656 | $ - | $ - | $ - | $ - |
| District and High Schools | 105,184 | 72,983 | 57,417 | 62,881 | 71,541 | 118,025 | 145,237 | 192,736 | 209,158 |
| Cities and Towns | 17,031 | 13,342 | 15,220 | 16,357 | 20,781 | 21,326 | 27,552 | 33,655 | 34,876 |
| County | 19,519 | 14,392 | 42,032 | 46,532 | 60,112 | 51,334 | 49,353 | 49,369 | 45,469 |
| Roads | 45,544 | 30,837 | 5,850 | - | 8,466 | 8,775 | 9,400 | 13,165 | 12,991 |
| Bounty | 3,326 | 992 | 1,265 | 2,497 | 7,502 | 6,372 | 6,859 | 6,688 | 6,752 |
| TOTALS | $ 203,616 | $ 140,427 | $ 121,784 | $ 130,468 | $ 173,058 | $ 205,832 | $ 238,401 | $ 295,613 | $ 309,246 |
| EMERY COUNTY | | | | | | | | | |
| State General Fund | $ 16,772 | $ 13,041 | $ - | $ 3,418 | $ 7,345 | $ - | $ - | $ - | $ - |
| District and High Schools | 131,382 | 120,771 | 111,265 | 100,058 | 99,489 | 200,580 | 212,994 | 206,786 | 211,876 |
| Cities and Towns | 16,469 | 13,570 | 15,081 | 14,965 | 16,700 | 16,305 | 19,219 | 22,941 | 26,075 |
| County | 26,556 | 23,814 | 42,446 | 49,541 | 72,447 | 57,519 | 57,688 | 64,244 | 64,893 |
| Roads | 37,038 | 25,515 | 10,787 | 7,321 | 13,354 | 14,749 | 14,984 | 16,061 | 16,223 |
| Bounty | 2,419 | 515 | 988 | 2,151 | 5,856 | 4,491 | 4,428 | 5,191 | 4,530 |
| TOTALS | $ 230,636 | $ 197,226 | $ 180,567 | $ 177,454 | $ 215,191 | $ 293,644 | $ 309,313 | $ 315,223 | $ 323,597 |
| GARFIELD COUNTY | | | | | | | | | |
| State General Fund | $ 6,088 | $ 3,685 | $ - | $ 1,339 | $ 2,344 | $ - | $ - | $ - | $ - |
| District and High Schools | 50,229 | 35,724 | 33,309 | 40,157 | 44,534 | 70,856 | 79,300 | 83,383 | 82,699 |
| Cities and Towns | 8,841 | 6,799 | 9,146 | 9,901 | 10,917 | 9,820 | 13,924 | 15,613 | 16,572 |
| County | 11,669 | 9,613 | 17,761 | 26,293 | 35,158 | 33,979 | 26,599 | 26,911 | 26,104 |
| Roads | 12,684 | 9,611 | 3,826 | 1,912 | 2,131 | 2,228 | 2,486 | 2,625 | 2,610 |
| Bounty | 2,740 | 625 | 749 | 1,619 | 4,852 | 3,773 | 3,512 | 3,927 | 3,957 |
| TOTALS | $ 92,251 | $ 66,057 | $ 64,791 | $ 81,221 | $ 99,936 | $ 120,656 | $ 125,821 | $ 132,459 | $ 131,942 |

TABLE 15 -- DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

| | 1929 | 1933 | 1937 | 1941 | 1945 | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|---|---|---|---|---|
| GRAND COUNTY | | | | | | | | | |
| State General Fund | $ 12,570 | $ 8,125 | $ - | $ 2,428 | $ 4,930 | $ - | $ | $ - | $ - |
| District and High Schools | 69,394 | 54,758 | 57,006 | 63,121 | 66,780 | 121,107 | 104,828 | 106,714 | 99,116 |
| Cities and Towns | 1,505 | 1,129 | 4,529 | 4,343 | 5,103 | 5,994 | 7,361 | 7,939 | 8,624 |
| County | 48,969 | 23,670 | 45,237 | 30,520 | 48,853 | 32,563 | 31,807 | 63,095 | 62,806 |
| Roads | 15,712 | 19,430 | 3,534 | 6,937 | - | 3,346 | 2,240 | - | 2,453 |
| Bounty | 6,196 | 1,134 | 839 | 1,867 | 7,730 | 6,967 | 7,129 | 6,933 | 6,585 |
| TOTALS | $ 154,346 | $ 108,246 | $ 111,145 | $ 109,216 | $ 133,396 | $ 169,977 | $ 153,365 | $ 184,681 | $ 179,584 |
| IRON COUNTY | | | | | | | | | |
| State General Fund | $ 24,010 | $ 18,544 | $ - | $ 6,330 | $ 12,356 | $ - | $ - | $ - | $ - |
| District and High Schools | 178,074 | 155,607 | 143,623 | 180,872 | 208,931 | 329,534 | 405,727 | 437,654 | 463,700 |
| Cities and Towns | 32,751 | 31,078 | 42,477 | 62,071 | 74,340 | 85,384 | 98,259 | 113,044 | 118,072 |
| County | 32,514 | 28,235 | 48,879 | 77,774 | 76,384 | 53,801 | 75,877 | 77,326 | 77,284 |
| Roads | 55,522 | 37,878 | - | - | 16,849 | 20,176 | 28,633 | 23,768 | 28,561 |
| Bounty | 6,283 | 999 | 1,374 | 2,141 | 8,168 | 5,373 | 6,631 | 6,165 | 5,972 |
| TOTALS | $ 329,154 | $ 272,341 | $ 236,353 | $ 329,188 | $ 397,028 | $ 494,268 | $ 615,127 | $ 657,957 | $ 693,589 |
| JUAB COUNTY | | | | | | | | | |
| State General Fund | $ 28,372 | $ 18,036 | $ - | $ 5,217 | $ 9,350 | $ - | $ - | $ - | $ - |
| District and High Schools | 177,866 | 134,860 | 128,431 | 135,436 | 159,227 | 216,404 | 219,474 | 205,209 | 208,030 |
| Cities and Towns | 44,789 | 21,743 | 21,329 | 22,720 | 29,890 | 38,468 | 43,351 | 45,562 | 50,376 |
| County | 35,466 | 31,366 | 64,021 | 81,981 | 70,550 | 58,543 | 70,922 | 68,810 | 77,008 |
| Roads | 59,109 | 35,287 | 4,001 | 3,727 | 4,250 | 2,423 | 2,660 | 2,581 | 2,625 |
| Bounty | 5,572 | 1,271 | 1,002 | 1,887 | 7,301 | 7,027 | 7,331 | 4,942 | 7,746 |
| TOTALS | $ 351,174 | $ 242,563 | $ 218,784 | $ 250,968 | $ 280,568 | $ 322,865 | $ 343,738 | $ 327,104 | $ 345,785 |
| KANE COUNTY | | | | | | | | | |
| State General Fund | $ 4,707 | $ 3,288 | $ - | $ 1,051 | $ 1,846 | $ - | $ - | $ — | $ - |
| District and High Schools | 30,988 | 26,164 | 23,735 | 30,015 | 26,684 | 47,636 | 51,283 | 47,655 | 58,324 |
| Cities and Towns | 5,846 | 5,811 | 8,962 | 9,853 | 10,156 | 11,998 | 13,063 | 13,604 | 14,010 |
| County | 7,845 | 8,578 | 12,845 | 10,505 | 20,978 | 19,848 | 31,570 | 25,373 | 23,367 |
| Roads | 8,826 | 1,430 | - | 750 | 839 | 1,083 | 3,876 | - | - |
| Bounty | 2,121 | 559 | 463 | 1,132 | 4,246 | 2,507 | 2,386 | 2,226 | 2,342 |
| TOTALS | $ 60,333 | $ 45,830 | $ 46,005 | $ 53,306 | $ 64,749 | $ 83,072 | $ 92,178 | $ 88,858 | $ 98,043 |



TABLE 16 -- DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

| | 1929 | 1933 | 1937 | 1941 | 1945 | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|---|---|---|---|---|
| MILLARD COUNTY | | | | | | | | | |
| State General Fund | $ 38,459 | $ 23,034 | $ - | $ 6,339 | $ 12,588 | $ - | $ - | $ - | $ - |
| District and High Schools | 243,574 | 188,280 | 127,996 | 149,413 | 147,629 | 321,826 | 331,432 | 324,856 | 325,145 |
| Cities and Towns | 26,782 | 15,861 | 8,943 | 19,036 | 28,601 | 39,511 | 40,881 | 47,477 | 44,334 |
| County | 43,266 | 40,260 | 75,385 | 60,671 | 121,308 | 81,044 | 89,749 | 96,952 | 90,859 |
| Roads | 123,390 | 88,932 | 10,871 | 9,961 | 11,444 | 23,491 | 25,643 | 25,854 | 25,960 |
| Bounty | 13,805 | 2,766 | 3,290 | 5,661 | 25,481 | 23,134 | 24,674 | 23,177 | 21,825 |
| TOTALS | $ 489,276 | $ 359,133 | $ 226,485 | $ 251,081 | $ 347,051 | $ 489,006 | $ 512,379 | $ 518,316 | $ 508,123 |
| MORGAN COUNTY | | | | | | | | | |
| State General Fund | $ 15,778 | $ 13,808 | $ - | $ 3,792 | $ 6,416 | $ 1 - | $ - | $ - | $ - |
| District and High Schools | 92,041 | 93,656 | 96,225 | 97,770 | 102,072 | 147,224 | 139,191 | 171,705 | 178,366 |
| Cities and Towns | 7,662 | 4,635 | 4,864 | 5,567 | 12,124 | 10,304 | 12,212 | 12,158 | 12,694 |
| County | 21,695 | 25,215 | 28,987 | 40,083 | 48,995 | 60,638 | 68,358 | 70,964 | 65,935 |
| Roads | 32,214 | 22,213 | 17,051 | 10,833 | 11,665 | 11,282 | 12,373 | 13,915 | 13,595 |
| Bounty | 431 | 202 | 307 | 624 | 1,467 | 1,164 | 718 | 900 | 927 |
| TOTALS | $ 169,821 | $ 159,729 | $ 147,434 | $ 158,669 | $ 182,739 | $ 230,612 | $ 232,852 | $ 269,642 | $ 271,517 |
| PIUTE COUNTY | | | | | | | | | |
| State General Fund | $ 4,315 | $ 2,972 | $ - | $ 960 | $ 1,764 | $ - | $ - | $ - | $ - |
| District and High Schools | 33,804 | 27,521 | 27,029 | 28,805 | 36,716 | 52,731 | 54,219 | 55,398 | 56,139 |
| Cities and Towns | 7,531 | 6,167 | 2,588 | 6,455 | 5,115 | 4,434 | 5,836 | 5,947 | 6,431 |
| County | 8,268 | 5,556 | 13,907 | 15,500 | 19,560 | 16,041 | 16,051 | 16,466 | 15,543 |
| Roads | 3,779 | 4,522 | 1,377 | 2,743 | 1,603 | 1,707 | 3,567 | 3,659 | 3,657 |
| Bounty | 862 | 257 | 321 | 794 | 1,414 | 1,138 | 1,211 | 1,078 | 1,001 |
| TOTALS | $ 58,559 | $ 46,995 | $ 45,222 | $ 55,257 | $ 66,172 | $ 76,051 | $ 80,884 | $ 82,548 | $ 82,771 |
| RICH COUNTY | | | | | | | | | |
| State General Fund | $ 7,885 | $ 5,411 | $ - | $ 1,590 | $ 2,963 | $ - | $ - | $ - | $ - |
| District and High Schools | 48,627 | 34,817 | 36,320 | 37,251 | 45,536 | 65,797 | 68,835 | 63,950 | 67,167 |
| Cities and Towns | 2,171 | 1,504 | 2,155 | 2,875 | 2,349 | 1,604 | 2,930 | 3,054 | 2,153 |
| County | 19,714 | 10,821 | 8,133 | 16,127 | 21,017 | 22,786 | 19,284 | 19,778 | 16,653 |
| Roads | 13,142 | 2,588 | 2,324 | - | 4,042 | 5,120 | 5,357 | 5,494 | 5,551 |
| Bounty | 2,644 | 897 | 878 | 1,596 | 4,318 | 4,060 | 4,923 | 5,209 | 4,655 |
| TOTALS | $ 94,183 | $ 56,038 | $ 49,810 | $ 59,439 | $ 80,225 | $ 99,367 | $ 101,329 | $ 97,485 | $ 96,179 |

TABLE 17 -- DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

| | 1929 | 1933 | 1937 | 1941 | 1945 | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|---|---|---|---|---|
| **SALT LAKE COUNTY** | | | | | | | | | |
| State General Fund | $ 782,666 | $ 500,647 | $ - | $ 189,341 | $ 344,953 | $ - | $ - | $ - | $ - |
| District and High Schools | 4,711,551 | 3,877,090 | 4,102,663 | 4,595,021 | 4,955,359 | 8,373,647 | 9,196,246 | 10,185,978 | 10,780,777 |
| Cities and Towns | 2,290,316 | 1,998,124 | 2,216,469 | 2,243,764 | 2,790,221 | 3,581,650 | 3,985,244 | 4,077,375 | 4,286,508 |
| County | 1,002,139 | 713,313 | 1,081,895 | 1,474,207 | 2,177,140 | 1,798,007 | 2,495,879 | 2,959,600 | 3,206,500 |
| Roads | 628,416 | 566,602 | 254,662 | 270,487 | 391,992 | 599,511 | 722,864 | 641,786 | 792,458 |
| Bounty | 1,680 | 571 | 701 | 1,792 | 3,260 | 2,876 | 2,488 | 2,388 | 1,921 |
| TOTALS | $ 9,416,768 | $ 7,656,347 | $ 7,656,390 | $ 8,774,612 | $10,662,925 | $14,355,691 | $16,402,721 | $ 17,867,127 | $ 19,068,164 |
| **SAN JUAN COUNTY** | | | | | | | | | |
| State General Fund | $ 4,915 | $ 2,801 | $ - | $ 937 | $ 2,138 | $ - | $ - | $ - | $ - |
| District and High Schools | 35,432 | 25,693 | 22,680 | 26,226 | 32,840 | 57,579 | 61,349 | 52,744 | 74,547 |
| Cities and Towns | 3,110 | 1,303 | 1,687 | 2,468 | 2,889 | 6,884 | 8,008 | 9,916 | 10,104 |
| County | 11,834 | 9,683 | 15,651 | 16,993 | 18,849 | 18,589 | 20,203 | 21,977 | 27,757 |
| Roads | 13,358 | 5,659 | 590 | 1,338 | 3,303 | 2,267 | 2,464 | 2,265 | 5,287 |
| Bounty | 3,085 | 1,111 | 1,163 | 2,216 | 7,598 | 6,171 | 6,390 | 5,734 | 5,398 |
| TOTALS | $ 71,734 | $ 46,250 | $ 41,771 | $ 50,178 | $ 67,617 | $ 91,490 | $ 98,414 | $ 92,636 | $ 123,093 |
| **SANPETE COUNTY** | | | | | | | | | |
| State General Fund | $ 33,024 | $ 23,121 | $ - | $ 6,141 | $ 11,161 | $ - | - | $ - | $ - |
| District and High Schools | 236,944 | 200,288 | 166,630 | 173,858 | 189,363 | 268,754 | 289,134 | 319,482 | 335,492 |
| Cities and Towns | 73,772 | 42,927 | 45,049 | 49,014 | 54,802 | 63,232 | 70,187 | 75,735 | 77,509 |
| County | 38,528 | 26,644 | 86,767 | 100,886 | 102,477 | 68,573 | 51,681 | 87,250 | 68,845 |
| Roads | 57,792 | 35,180 | 4,533 | 17,545 | 20,293 | 20,939 | 21,761 | 16,779 | 22,572 |
| Bounty | 4,683 | 959 | 1,172 | 2,334 | 6,222 | 4,378 | 5,174 | 6,037 | 5,713 |
| TOTALS | $ 444,743 | $ 329,119 | $ 304,151 | $ 349,778 | $ 384,318 | $ 425,876 | $ 437,939 | $ 505,283 | $ 510,131 |
| **SEVIER COUNTY** | | | | | | | | | |
| State General Fund | $ 26,687 | $ 18,881 | $ - | $ 5,627 | $ 9,716 | $ - | $ - | $ - | $ - |
| District and High Schools | 203,492 | 170,751 | 135,267 | 148,708 | 153,687 | 263,418 | 295,352 | 322,206 | 381,248 |
| Cities and Towns | 62,727 | 47,786 | 46,671 | 57,650 | 63,442 | 71,164 | 87,652 | 96,706 | 104,885 |
| County | 23,908 | 25,448 | 64,514 | 60,287 | 89,209 | 54,760 | 69,070 | 81,457 | 75,562 |
| Roads | 44,479 | 50,897 | 9,476 | 2,411 | 5,300 | 18,883 | 20,618 | 11,313 | 11,449 |
| Bounty | 4,417 | 869 | 1,078 | 2,313 | 5,267 | 4,341 | 4,369 | 4,454 | 4,362 |
| TOTALS | $ 365,710 | $ 314,632 | $ 257,006 | $ 276,996 | $ 326,621 | $ 412,566 | $ 477,061 | $ 516,136 | $ 577,506 |

Salt Lake County estimated 1950

TABLE 18 -- DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

| | 1929 | 1933 | 1937 | 1941 | 1945 | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|---|---|---|---|---|
| **SUMMIT COUNTY** | | | | | | | | | |
| State General Fund | $ 46,300 | $ 29,923 | $ - | $ 9,499 | $ 15,004 | $ - | $ - | $ - | $ - |
| District and High Schools | 289,476 | 218,094 | 260,195 | 245,672 | 239,893 | 330,738 | 318,000 | 291,339 | 306,135 |
| Cities and Towns | 37,962 | 28,551 | 28,208 | 33,945 | 32,821 | 34,151 | 37,610 | 36,565 | 42,895 |
| County | 36,269 | 40,072 | 68,320 | 79,385 | 83,206 | 61,716 | 69,202 | 75,734 | 92,301 |
| Roads | 76,396 | 26,020 | 23,559 | 24,426 | 21,142 | 23,387 | 26,114 | 24,629 | 25,462 |
| Bounty | 1,692 | 527 | 664 | 1,220 | 2,273 | 2,105 | 2,144 | 2,043 | 2,078 |
| TOTALS | $ 488,095 | $ 343,187 | $ 380,946 | $ 394,147 | $ 394,339 | $ 452,097 | $ 453,070 | $ 430,310 | $ 468,871 |
| **TOOELE COUNTY** | | | | | | | | | |
| State General Fund | $ 44,215 | $ 31,164 | $ - | $ 10,333 | $ 20,593 | $ - | $ - | $ - | $ - |
| District and High Schools | 346,349 | 214,086 | 200,299 | 228,814 | 260,216 | 452,972 | 469,998 | 441,914 | 476,049 |
| Cities and Towns | 37,023 | 25,111 | 31,514 | 38,573 | 62,565 | 64,602 | 71,544 | 75,961 | 99,090 |
| County | 42,372 | 37,939 | 62,221 | 73,811 | 74,882 | 57,550 | 62,490 | 98,741 | 91,760 |
| Roads | 64,480 | 54,199 | 13,238 | 4,429 | - | - | - | - | - |
| Bounty | 7,636 | 1,918 | 2,637 | 3,941 | 20,207 | 17,916 | 20,341 | 19,955 | 18,367 |
| TOTALS | $ 542,075 | $ 364,417 | $ 309,909 | $ 359,901 | $ 438,463 | $ 593,040 | $ 624,373 | $ 636,571 | $ 685,266 |
| **UINTAH COUNTY** | | | | | | | | | |
| State General Fund | $ 16,895 | $ 11,248 | - | $ 3,242 | $ 6,249 | $ - | $ - | $ - | $ - |
| District and High Schools | 128,117 | 106,615 | 94,627 | 100,504 | 110,209 | 185,463 | 223,507 | 234,503 | 269,040 |
| Cities and Towns | 18,039 | 12,549 | 13,129 | 16,927 | 17,037 | 24,208 | 34,660 | 36,458 | 40,446 |
| County | 21,118 | 18,096 | 48,747 | 58,358 | 71,011 | 63,096 | 59,602 | 71,227 | 82,708 |
| Roads | 56,315 | 26,898 | 11,752 | 4,632 | 11,361 | 12,747 | 14,900 | 16,526 | 19,014 |
| Bounty | 7,189 | 1,778 | 1,972 | 3,990 | 15,000 | 10,748 | 12,048 | 12,212 | 9,321 |
| TOTALS | $ 247,673 | $ 177,184 | $ 170,227 | $ 187,653 | $ 230,867 | $ 296,262 | $ 344,717 | $ 370,926 | $ 420,529 |
| **UTAH COUNTY** | | | | | | | | | |
| State General Fund | $ 135,292 | $ 97,783 | $ - | $ 30,274 | $ 67,054 | $ - | $ - | $ - | $ - |
| District and High Schools | 808,967 | 781,197 | 789,577 | 837,565 | 1,059,201 | 1,883,481 | 2,255,718 | 2,332,921 | 2,435,375 |
| Cities and Towns | 324,857 | 253,773 | 303,656 | 339,982 | 501,439 | 588,753 | 694,205 | 758,083 | 805,403 |
| County | 208,716 | 209,166 | 303,133 | 268,143 | 365,746 | 416,322 | 359,640 | 394,567 | 455,166 |
| Roads | 327,251 | 241,486 | 90,488 | 86,498 | 121,915 | 130,801 | 156,365 | 171,551 | 176,763 |
| Bounty | 4,276 | 1,238 | 1,525 | 3,621 | 7,654 | 5,825 | 7,286 | 8,134 | 6,979 |
| TOTALS | $ 1,809,359 | $ 1,584,643 | $ 1,488,379 | $1,566,083 | $ 2,123,009 | $ 3,025,182 | $ 3,473,214 | $ 3,665,256 | $ 3,879,686 |

TABLE 19 -- DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

| | 1929 | 1933 | 1937 | 1941 | 1945 | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|---|---|---|---|---|
| WASATCH COUNTY | | | | | | | | | |
| State General Fund | $ 22,374 | $ 10,270 | $ - | $ 3,565 | $ 6,284 | $ - | $ - | $ - | $ - |
| District and High Schools | 130,518 | 75,011 | 68,739 | 89,118 | 87,970 | 134,062 | 135,246 | 160,597 | 163,585 |
| Cities and Towns | 21,216 | 13,576 | 13,058 | 15,836 | 18,658 | 19,254 | 25,371 | 27,370 | 30,371 |
| County | 34,494 | 20,092 | 31,802 | 40,740 | 45,699 | 32,625 | 37,054 | 60,984 | 59,485 |
| Roads | 40,088 | 15,181 | 13,630 | 10,185 | 11,425 | 11,864 | 12,351 | 13,229 | 13,519 |
| Bounty | 880 | 300 | 354 | 922 | 1,713 | 1,373 | 1,469 | 1,629 | 1,538 |
| TOTALS | $ 249,570 | $ 134,430 | $ 127,583 | $ 160,366 | $ 171,749 | $ 199,178 | $ 211,491 | $ 263,809 | $ 268,498 |
| WASHINGTON COUNTY | | | | | | | | | |
| State General Fund | $ 8,570 | $ 7,089 | $ - | $ 2,700 | $ 4,910 | $ - | $ - | $ - | $ - |
| District and High Schools | 70,699 | 70,891 | 81,968 | 88,711 | 88,816 | 151,294 | 176,025 | 165,595 | 166,719 |
| Cities and Towns | 24,320 | 20,841 | 25,700 | 30,708 | 37,232 | 63,601 | 75,354 | 79,499 | 83,297 |
| County | 17,496 | 16,768 | 45,441 | 47,327 | 70,071 | 74,465 | 72,424 | 77,476 | 85,328 |
| Roads | 21,424 | 12,945 | - | 3,036 | 8,926 | 11,820 | 12,991 | 13,474 | 13,818 |
| Bounty | 1,719 | 392 | 450 | 924 | 2,129 | 1,524 | 1,516 | 1,540 | 1,597 |
| TOTALS | $ 144,228 | $ 128,926 | $ 153,559 | $ 173,956 | $ 212,084 | $ 302,704 | $ 338,310 | $ 337,584 | $ 350,759 |
| WAYNE COUNTY | | | | | | | | | |
| State General Fund | $ 2,734 | $ 1,680 | $ - | $ 630 | $ 1,113 | $ - | $ - | $ - | $ - |
| District and High Schools | 22,438 | 14,102 | 16,407 | 16,202 | 20,140 | 25,261 | 32,120 | 34,524 | 39,125 |
| Cities and Towns | 347 | 172 | 272 | 472 | 506 | 628 | 1,488 | 1,564 | 1,863 |
| County | 5,581 | 4,676 | 8,748 | 9,721 | 14,168 | 10,886 | 12,015 | 12,957 | 13,179 |
| Roads | 4,556 | 731 | 1,090 | 450 | - | - | - | - | - |
| Bounty | 1,368 | 212 | 454 | 1,018 | 2,632 | 1,948 | 2,128 | 2,514 | 1,932 |
| TOTALS | $ 37,024 | $ 21,573 | $ 26,971 | $ 28,493 | $ 38,559 | $ 38,723 | $ 47,751 | $ 51,559 | $ 56,099 |
| WEBER COUNTY | | | | | | | | | |
| State General Fund | $ 145,010 | $ 120,387 | $ - | $ 34,771 | $ 63,206 | $ - | $ - | $ - | $ - |
| District and High Schools | 988,893 | 936,696 | 966,577 | 972,616 | 1,052,696 | 1,603,069 | 1,738,312 | 1,802,539 | 2,180,129 |
| Cities and Towns | 456,413 | 488,363 | 418,563 | 466,909 | 712,731 | 826,816 | 787,733 | 833,100 | 924,204 |
| County | 143,802 | 232,399 | 183,589 | 377,518 | 367,747 | 348,167 | 365,012 | 426,980 | 432,917 |
| Roads | 194,555 | 65,951 | 92,270 | 59,608 | 109,175 | 116,056 | 130,361 | 131,378 | 134,238 |
| Bounty | 1,700 | 607 | 726 | 1,920 | 3,309 | 2,628 | 2,484 | 2,593 | 2,637 |
| TOTALS | $ 1,930,373 | $1,844,403 | $ 1,661,725 | $ 1,913,342 | $ 2,308,864 | $ 2,896,736 | $ 3,023,902 | $ 3,196,590 | $ 3,674,125 |



TABLE 20 -- STATE RECAPITULATION OF TAXES AND PER CENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| | 1940 | | 1945 | | 1946 | | 1947 | | 1948 | | 1949 | | 1950 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total |
| City and Town Lots | $ 2,225,676 | 12.21 | $ 2,750,559 | 12.00 | $ 2,832,658 | 12.09 | $ 3,530,428 | 11.64 | $ 3,646,613 | 10.82 | $ 3,659,995 | 10.21 | $ 3,864,973 | 10.13 |
| Imp. Farm Land-Dry | 140,983 | .77 | 186,953 | .81 | 172,085 | .73 | 235,410 | .78 | 251,764 | .75 | 250,445 | .70 | 259,186 | .68 |
| Imp. Farm Land-Irrig'd | 1,121,077 | 6.15 | 1,260,100 | 5.50 | 1,110,625 | 4.74 | 1,434,908 | 4.73 | 1,507,717 | 4.47 | 1,529,504 | 4.27 | 1,542,327 | 4.04 |
| Unimproved Farm Land | 122,108 | .67 | 126,254 | .55 | 115,148 | .49 | 143,902 | .47 | 142,121 | .42 | 136,466 | .38 | 136,671 | .36 |
| Fruit Land | 18,228 | .10 | 18,507 | .08 | 17,792 | .08 | 24,666 | .08 | 25,925 | .08 | 27,072 | .08 | 25,349 | .07 |
| Grazing Land | 319,097 | 1.75 | 338,531 | 1.47 | 338,452 | 1.45 | 419,597 | 1.38 | 416,679 | 1.24 | 419,821 | 1.17 | 432,882 | 1.13 |
| Other Land | 119,328 | .65 | 114,968 | .50 | 316,916 | 1.35 | 456,569 | 1.51 | 439,004 | 1.30 | 407,128 | 1.14 | 444,564 | 1.16 |
| Improvements on Lots | 4,488,311 | 24.62 | 5,723,576 | 24.97 | 5,990,548 | 25.58 | 7,521,936 | 24.80 | 8,558,097 | 25.39 | 8,989,572 | 25.07 | 9,686,001 | 25.38 |
| Improvements on Acreage | 849,256 | 4.66 | 1,160,319 | 5.06 | 1,217,150 | 5.20 | 1,619,744 | 5.34 | 1,747,297 | 5.18 | 1,979,587 | 5.52 | 2,227,103 | 5.83 |
| Range Horses and Mules | 6,825 | .04 | 7,729 | .03 | 7,696 | .03 | 8,030 | .03 | 5,122 | .02 | 4,249 | .01 | 3,970 | .01 |
| Other Horses and Mules | 35,687 | .20 | 44,833 | .20 | 43,395 | .19 | 32,915 | .11 | 29,883 | .09 | 26,741 | .07 | 24,379 | .06 |
| Range Cattle | 81,971 | .45 | 186,589 | .82 | 187,554 | .80 | 216,905 | .72 | 225,652 | .67 | 240,078 | .67 | 230,020 | .60 |
| Other Cattle | 85,720 | .47 | 169,836 | .74 | 168,500 | .72 | 178,613 | .59 | 187,409 | .56 | 186,587 | .52 | 183,391 | .48 |
| Sheep | 124,159 | .68 | 251,152 | 1.10 | 225,956 | .96 | 218,234 | .72 | 230,649 | .68 | 220,993 | .62 | 215,198 | .56 |
| Goats | 599 | -- | 521 | -- | 360 | -- | 272 | -- | 247 | -- | 119 | -- | 158 | -- |
| Swine | 3,376 | .02 | 6,587 | .03 | 6,446 | .03 | 7,119 | .02 | 8,061 | .02 | 8,697 | .02 | 6,028 | .02 |
| Poultry | 10,789 | .06 | 21,633 | .10 | 24,402 | .10 | 20,814 | .07 | 19,918 | .06 | 20,691 | .06 | 17,786 | .05 |
| Merchandise | 979,934 | 5.38 | 1,332,223 | 5.81 | 1,472,015 | 6.29 | 2,418,434 | 7.97 | 2,624,856 | 7.79 | 2,757,860 | 7.69 | 1,743,288 | 4.57 |
| Implements, Tools & Mchry. | 435,431 | 2.39 | 531,813 | 2.32 | 611,758 | 2.61 | 1,148,011 | 3.79 | 1,277,153 | 3.79 | 1,467,050 | 4.09 | 1,362,516 | 3.57 |
| Motor Vehicles | 686,774 | 3.77 | 982,336 | 4.29 | 937,414 | 4.00 | 1,329,074 | 4.38 | 1,608,291 | 4.77 | 2,096,985 | 5.85 | 2,474,287 | 6.48 |
| Household Furnishings | 83,737 | .46 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 23,371 | .13 | 157,576 | .69 | 160,644 | .69 | 220,198 | .73 | 228,102 | .68 | 226,912 | .63 | 1,421,384 | 3.72 |
| Air Lines | 7,414 | .04 | 14,731 | .07 | 14,230 | .06 | 17,316 | .06 | 19,902 | .06 | 11,513 | .03 | 7,661 | .02 |
| Bus Lines | 22,580 | .12 | 33,804 | .15 | 41,221 | .18 | 57,136 | .19 | 83,606 | .25 | 87,687 | .25 | 93,163 | .24 |
| Car Companies | 107,816 | .59 | 110,667 | .48 | 110,231 | .47 | 114,000 | .38 | 119,193 | .35 | 111,019 | .31 | 117,491 | .31 |
| Express Companies | 1,625 | .01 | 1,885 | .01 | 2,125 | .01 | 2,426 | -- | 2,065 | .01 | 2,135 | -- | 2,230 | -- |
| Gas Companies | 213,780 | 1.17 | 236,437 | 1.03 | 241,682 | 1.03 | 307,388 | 1.01 | 347,322 | 1.03 | 384,138 | 1.07 | 437,042 | 1.15 |
| Pipe Line Companies | 13,675 | .08 | 11,886 | .05 | 16,215 | .07 | 20,806 | .07 | 20,519 | .06 | 56,670 | .16 | 82,650 | .22 |
| Power Companies | 960,918 | 5.27 | 884,224 | 3.86 | 902,085 | 3.85 | 1,088,858 | 3.59 | 1,043,097 | 3.10 | 1,012,080 | 2.82 | 1,056,527 | 2.77 |
| Railroad Companies | 2,419,347 | 13.27 | 2,808,501 | 12.25 | 2,869,036 | 12.25 | 3,405,143 | 11.23 | 3,294,042 | 9.77 | 3,041,416 | 8.48 | 2,994,506 | 7.85 |
| Telegraph Companies | 32,539 | .18 | 24,968 | .11 | 23,591 | .10 | 25,266 | .08 | 20,455 | .06 | 18,161 | .05 | 17,565 | .05 |
| Telephone Companies | 395,087 | 2.17 | 541,805 | 2.36 | 567,002 | 2.42 | 697,197 | 2.30 | 692,359 | 2.05 | 639,752 | 1.78 | 688,737 | 1.80 |
| Terminal Companies | 100,693 | .55 | 119,265 | .52 | 124,496 | .53 | 137,339 | .45 | 129,999 | .39 | 127,588 | .36 | 143,177 | .38 |
| Transit & Tract'n Companies | 46,637 | .26 | 32,585 | .14 | 32,966 | .14 | 47,704 | .16 | 51,162 | .15 | 53,068 | .15 | 67,029 | .18 |
| Water Companies | 10,140 | .06 | 11,355 | .05 | 11,520 | .05 | 15,798 | .05 | 12,348 | .04 | 12,242 | .03 | 13,071 | .03 |
| Mining Companies | 1,932,464 | 10.60 | 2,715,538 | 11.85 | 2,508,555 | 10.71 | 3,204,207 | 10.57 | 4,685,747 | 13.90 | 5,643,457 | 15.74 | 6,146,044 | 16.10 |
| TOTAL | $18,227,152 | 100.00 | $22,920,246 | 100.00 | $23,422,469 | 100.00 | $30,326,363 | 100.00 | $33,702,376 | 100.00 | $35,857,478 | 100.00 | $38,168,354 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $11,962,437 | 65.63 | $15,372,595 | 67.07 | $15,957,514 | 68.13 | $21,185,779 | 69.86 | $23,180,560 | 68.78 | $24,656,552 | 68.77 | $26,301,461 | 68.90 |
| State Tax Commission | 6,264,715 | 34.37 | 7,547,651 | 32.93 | 7,464,955 | 31.87 | 9,140,584 | 30.14 | 10,521,816 | 31.22 | 11,200,926 | 31.23 | 11,866,893 | 31.10 |

Salt Lake County estimated 1950

TABLE 21 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| | 1940 | | 1945 | | 1946 | | 1947 | | 1948 | | 1949 | | 1950 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BEAVER COUNTY | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total |
| City and Town Lots | $ 9,224 | 5.52 | $ 10,043 | 5.20 | $ 10,433 | 5.07 | $ 12,428 | 5.02 | $ 13,227 | 5.04 | $ 13,593 | 5.06 | $ 13,654 | 4.93 |
| Imp. Farm Land-Dry | --- | -- | --- | -- | 23 | .01 | --- | -- | 130 | .05 | 102 | .04 | 161 | .06 |
| Imp. Farm Land-Irrig'd. | 20,954 | 12.54 | 22,002 | 11.38 | 23,614 | 11.48 | 29,116 | 11.77 | 31,432 | 11.98 | 30,074 | 11.19 | 33,811 | 12.20 |
| Unimproved Farm Land | 1,799 | 1.08 | 1,932 | 1.00 | 1,759 | .86 | 2,514 | 1.02 | 2,567 | .98 | 2,450 | .91 | 2,255 | .81 |
| Fruit Land | --- | -- | 1 | -- | 6 | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 3,530 | 2.11 | 4,502 | 2.33 | 4,711 | 2.29 | 5,433 | 2.20 | 5,904 | 2.25 | 5,752 | 2.14 | 6,077 | 2.19 |
| Other Land | 1,660 | .99 | 1,114 | .58 | 1,115 | .54 | 1,277 | .52 | 1,073 | .41 | 895 | .33 | 930 | .34 |
| Improvements on Lots | 22,585 | 13.52 | 25,465 | 13.18 | 26,247 | 12.76 | 33,198 | 13.41 | 40,937 | 15.61 | 43,207 | 16.08 | 44,432 | 16.03 |
| Improvements on Acreage | 2,720 | 1.63 | 2,881 | 1.49 | 3,218 | 1.56 | 3,911 | 1.58 | 4,838 | 1.84 | 4,782 | 1.78 | 5,013 | 1.81 |
| Range Horses and Mules | 241 | .14 | 241 | .12 | 254 | .12 | 193 | .08 | 103 | .04 | 101 | .04 | 102 | .04 |
| Other Horses and Mules | 756 | .45 | 750 | .39 | 702 | .34 | 539 | .22 | 555 | .21 | 469 | .17 | 414 | .15 |
| Range Cattle | 2,844 | 1.70 | 6,305 | 3.26 | 6,177 | 3.00 | 7,836 | 3.17 | 8,797 | 3.35 | 9,921 | 3.69 | 8,877 | 3.20 |
| Other Cattle | 1,653 | .99 | 3,299 | 1.71 | 3,824 | 1.86 | 3,919 | 1.58 | 4,331 | 1.65 | 3,776 | 1.41 | 4,057 | 1.46 |
| Sheep | 7,307 | 4.38 | 13,318 | 6.89 | 12,922 | 6.28 | 12,013 | 4.85 | 12,212 | 4.66 | 13,619 | 5.07 | 12,011 | 4.33 |
| Goats | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 71 | .04 | 69 | .04 | 68 | .03 | 70 | .03 | 74 | .03 | 92 | .03 | 129 | .05 |
| Poultry | 10 | .01 | 5 | -- | 42 | .02 | 47 | .02 | 42 | .02 | 41 | .02 | 40 | .01 |
| Merchandise | 2,772 | 1.66 | 3,441 | 1.78 | 3,885 | 1.89 | 8,374 | 3.38 | 7,836 | 2.99 | 10,215 | 3.80 | 10,366 | 3.74 |
| Implements, Tools & Mchry. | 869 | .52 | 1,597 | .83 | 1,738 | .85 | 2,460 | .99 | 1,806 | .69 | 2,642 | .98 | 2,627 | .95 |
| Motor Vehicles | 4,331 | 2.59 | 5,847 | 3.02 | 6,278 | 3.05 | 8,076 | 3.26 | 10,606 | 4.04 | 14,760 | 5.49 | 19,037 | 6.87 |
| Household Furnishings | 76 | .05 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 251 | .15 | 111 | .06 | 1,138 | .55 | 395 | .16 | 196 | .07 | 706 | .26 | 800 | .29 |
| Air Lines | 162 | .10 | 384 | .20 | 364 | .18 | 379 | .15 | 238 | .09 | 86 | .03 | 113 | .04 |
| Bus Lines | 262 | .16 | 390 | .20 | 479 | .23 | 658 | .27 | 1,043 | .40 | 1,169 | .44 | 1,244 | .45 |
| Car Companies | 2,555 | 1.53 | 1,983 | 1.03 | 1,924 | .94 | 2,177 | .88 | 2,409 | .92 | 2,417 | .90 | 2,555 | .92 |
| Express Companies | 8 | -- | 3 | -- | 2 | -- | 3 | -- | 1 | -- | 3 | -- | 3 | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 13,006 | 7.79 | 12,306 | 6.37 | 13,701 | 6.66 | 15,835 | 6.40 | 15,728 | 6.00 | 14,462 | 5.38 | 15,473 | 5.58 |
| Railroad Companies | 56,655 | 33.92 | 61,770 | 31.96 | 66,007 | 32.09 | 77,513 | 31.32 | 77,262 | 29.45 | 75,879 | 28.24 | 76,003 | 27.43 |
| Telegraph Companies | 609 | .37 | 410 | .21 | 388 | .19 | 389 | .16 | 313 | .12 | 298 | .11 | 305 | .11 |
| Telephone Companies | 6,989 | 4.18 | 8,146 | 4.21 | 8,806 | 4.28 | 11,035 | 4.46 | 11,505 | 4.39 | 10,796 | 4.02 | 10,821 | 3.91 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 3,143 | 1.88 | 4,957 | 2.56 | 5,899 | 2.87 | 7,669 | 3.10 | 7,147 | 2.72 | 6,409 | 2.39 | 5,813 | 2.10 |
| TOTALS | $ 167,042 | 100.00 | $ 193,272 | 100.00 | $ 205,724 | 100.00 | $ 247,457 | 100.00 | $ 262,312 | 100.00 | $ 268,716 | 100.00 | $ 277,123 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 83,653 | 50.08 | $ 102,923 | 53.25 | $ 108,154 | 52.57 | $ 131,799 | 53.26 | $ 146,616 | 55.91 | $ 157,197 | 58.49 | $ 164,793 | 59.46 |
| State Tax Commission | 83,389 | 49.92 | 90,349 | 46.75 | 97,570 | 47.43 | 115,658 | 46.74 | 115,646 | 44.09 | 111,519 | 41.51 | 112,330 | 40.54 |



TABLE 22 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| | 1940 | | 1945 | | 1946 | | 1947 | | 1948 | | 1949 | | 1950 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BOX ELDER COUNTY | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total |
| City and Town Lots | $ 23,470 | 3.02 | $ 32,832 | 3.20 | $ 32,092 | 3.21 | $ 40,040 | 3.15 | $ 41,920 | 3.24 | $ 41,119 | 3.35 | $ 39,867 | 3.41 |
| Imp. Farm Land-Dry | 45,008 | 5.79 | 76,080 | 7.41 | 65,886 | 6.59 | 95,405 | 7.50 | 96,745 | 7.47 | 92,755 | 7.56 | 89,731 | 7.67 |
| Imp. Farm Land-Irrig'd. | 85,995 | 11.06 | 114,787 | 11.18 | 109,739 | 10.98 | 140,503 | 11.04 | 142,043 | 10.97 | 136,323 | 11.11 | 129,394 | 11.06 |
| Unimproved Farm Land | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 16,577 | 2.13 | 26,457 | 2.58 | 23,521 | 2.35 | 31,046 | 2.44 | 33,495 | 2.59 | 33,277 | 2.71 | 31,237 | 2.67 |
| Other Land | 18,059 | 2.32 | 19,163 | 1.86 | 18,068 | 1.81 | 21,996 | 1.73 | 26,550 | 2.05 | 22,992 | 1.87 | 21,484 | 1.84 |
| Improvements on Lots | 58,814 | 7.57 | 84,398 | 8.22 | 96,367 | 9.64 | 124,703 | 9.80 | 144,159 | 11.13 | 145,137 | 11.83 | 145,626 | 12.45 |
| Improvements on Acreage | 47,259 | 6.08 | 61,354 | 5.97 | 62,890 | 6.29 | 81,462 | 6.40 | 86,684 | 6.69 | 86,352 | 7.04 | 83,882 | 7.17 |
| Range Horses and Mules | 397 | .05 | 786 | .08 | 807 | .08 | 678 | .05 | 421 | .03 | 486 | .04 | 353 | .03 |
| Other Horses and Mules | 2,414 | .31 | 3,666 | .36 | 2,935 | .29 | 1,963 | .15 | 1,872 | .14 | 1,450 | .12 | 1,265 | .11 |
| Range Cattle | 4,681 | .60 | 13,696 | 1.33 | 12,249 | 1.23 | 15,479 | 1.22 | 13,848 | 1.07 | 16,768 | 1.37 | 15,795 | 1.35 |
| Other Cattle | 6,815 | .88 | 16,518 | 1.61 | 14,889 | 1.49 | 14,988 | 1.18 | 15,181 | 1.17 | 14,321 | 1.17 | 14,922 | 1.28 |
| Sheep | 6,676 | .86 | 19,548 | 1.90 | 15,686 | 1.57 | 14,160 | 1.11 | 10,557 | .81 | 8,739 | .71 | 12,374 | 1.06 |
| Goats | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 210 | .03 | 477 | .05 | 296 | .03 | 478 | .04 | 481 | .04 | 443 | .03 | 264 | .02 |
| Poultry | 362 | .05 | 823 | .08 | 649 | .07 | 662 | .05 | 614 | .05 | 532 | .04 | 497 | .04 |
| Merchandise | 17,034 | 2.19 | 28,680 | 2.79 | 33,213 | 3.32 | 48,436 | 3.81 | 48,667 | 3.76 | 49,429 | 4.03 | 40,945 | 3.50 |
| Implements, Tools & Mchry. | 6,717 | .86 | 15,156 | 1.47 | 14,287 | 1.43 | 23,374 | 1.84 | 28,506 | 2.20 | 30,761 | 2.51 | 29,766 | 2.54 |
| Motor Vehicles | 17,823 | 2.29 | 31,140 | 3.03 | 29,134 | 2.92 | 42,576 | 3.34 | 52,459 | 4.05 | 66,969 | 5.46 | 74,962 | 6.41 |
| Household Furnishings | 168 | .02 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 430 | .06 | 934 | .09 | 984 | .10 | 1,107 | .09 | 2,047 | .16 | 770 | .06 | 1,075 | .09 |
| Air Lines | 800 | .10 | 2,013 | .20 | 1,854 | .19 | 2,390 | .19 | 3,411 | .26 | 73 | -- | 96 | -- |
| Bus Lines | 675 | .09 | 1,834 | .18 | 2,731 | .27 | 3,283 | .26 | 4,721 | .36 | 4,248 | .35 | 3,657 | .31 |
| Car Companies | 9,530 | 1.23 | 8,163 | .79 | 7,366 | .74 | 7,258 | .57 | 7,699 | .59 | 7,131 | .58 | 6,867 | .59 |
| Express Companies | 15 | -- | 22 | -- | 24 | -- | 23 | -- | 21 | -- | 21 | -- | 18 | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | 8,831 | .75 |
| Power Companies | 102,432 | 13.18 | 106,931 | 10.41 | 101,006 | 10.11 | 130,054 | 10.22 | 111,485 | 8.61 | 99,527 | 8.11 | 88,406 | 7.56 |
| Railroad Companies | 291,319 | 37.48 | 345,383 | 33.63 | 335,619 | 33.59 | 409,050 | 32.14 | 400,414 | 30.91 | 348,541 | 28.40 | 309,152 | 26.43 |
| Telegraph Companies | 3,201 | .41 | 2,737 | .27 | 2,373 | .24 | 2,484 | .19 | 1,936 | .15 | 1,802 | .15 | 1,607 | .14 |
| Telephone Companies | 7,373 | .95 | 10,455 | 1.02 | 11,321 | 1.13 | 15,279 | 1.20 | 15,149 | 1.17 | 13,166 | 1.07 | 13,262 | 1.13 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | 15 | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 3,021 | .39 | 2,950 | .29 | 3,261 | .33 | 3,742 | .29 | 4,285 | .33 | 4,096 | .33 | 4,549 | .39 |
| TOTALS | $ 777,290 | 100.00 | $ 1,026,983 | 100.00 | $ 999,247 | 100.00 | $ 1,272,619 | 100.00 | $ 1,295,370 | 100.00 | $ 1,227,228 | 100.00 | $ 1,169,884 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 358,909 | 46.17 | $ 546,495 | 53.21 | $ 533,692 | 53.41 | $ 699,056 | 54.94 | $ 746,249 | 57.62 | $ 748,623 | 61.01 | $ 733,439 | 62.70 |
| State Tax Commission | 418,381 | 53.83 | 480,488 | 46.79 | 465,555 | 46.59 | 573,563 | 45.06 | 549,121 | 42.38 | 478,605 | 38.99 | 436,445 | 37.30 |

TABLE 23 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| CACHE COUNTY | 1940 | | 1945 | | 1946 | | 1947 | | 1948 | | 1949 | | 1950 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total |
| City and Town Lots | $ 79,424 | 9.72 | $ 88,475 | 10.18 | $ 87,799 | 9.33 | $ 111,313 | 9.34 | $ 123,694 | 9.29 | $ 123,738 | 9.31 | $ 124,251 | 9.30 |
| Imp. Farm Land-Dry | 42,530 | 5.20 | 47,273 | 5.44 | 51,692 | 5.49 | 67,515 | 5.67 | 70,023 | 5.26 | 67,681 | 5.09 | 67,547 | 5.06 |
| Imp. Farm Land-Irrig'd. | 127,584 | 15.61 | 142,263 | 16.38 | 155,860 | 16.56 | 198,057 | 16.62 | 205,195 | 15.41 | 194,072 | 14.61 | 194,400 | 14.55 |
| Unimproved Farm Land | 8,327 | 1.02 | 9,242 | 1.06 | 10,160 | 1.08 | 12,783 | 1.07 | 13,632 | 1.02 | 12,957 | .98 | 13,124 | .98 |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 14,572 | 1.78 | 14,775 | 1.70 | 16,066 | 1.71 | 18,753 | 1.57 | 19,340 | 1.45 | 18,480 | 1.39 | 18,468 | 1.38 |
| Other Land | 983 | .12 | 732 | .08 | 728 | .08 | 946 | .08 | 624 | .05 | 629 | .05 | 560 | .04 |
| Improvements on Lots | 210,144 | 25.71 | 209,844 | 24.16 | 230,512 | 24.49 | 286,786 | 24.07 | 361,447 | 27.14 | 371,554 | 27.96 | 382,667 | 28.64 |
| Improvements on Acreage | 52,165 | 6.38 | 55,334 | 6.37 | 68,338 | 7.26 | 89,410 | 7.50 | 101,720 | 7.64 | 103,864 | 7.82 | 104,361 | 7.81 |
| Range Horses and Mules | 383 | .05 | 559 | .07 | 569 | .06 | 793 | .07 | 523 | .04 | 378 | .03 | 414 | .03 |
| Other Horses and Mules | 2,900 | .35 | 3,635 | .42 | 3,610 | .38 | 2,284 | .19 | 2,092 | .16 | 1,880 | .14 | 1,514 | .11 |
| Range Cattle | 2,007 | .25 | 2,698 | .31 | 2,386 | .25 | 3,335 | .28 | 3,390 | .25 | 3,402 | .26 | 3,580 | .27 |
| Other Cattle | 11,539 | 1.41 | 23,749 | 2.73 | 23,397 | 2.49 | 26,986 | 2.26 | 28,988 | 2.18 | 27,501 | 2.07 | 27,411 | 2.05 |
| Sheep | 369 | .05 | 392 | .05 | 319 | .03 | 290 | .02 | 438 | .03 | 308 | .02 | 220 | .02 |
| Goats | --- | -- | 1 | -- | 2 | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 169 | .02 | 298 | .04 | 308 | .03 | 320 | .03 | 208 | .02 | 254 | .02 | 266 | .02 |
| Poultry | 832 | .10 | 1,475 | .17 | 1,483 | .16 | 1,486 | .12 | 1,522 | .11 | 1,315 | .10 | 1,456 | .11 |
| Merchandise | 49,429 | 6.05 | 48,144 | 5.54 | 53,135 | 5.65 | 77,583 | 6.51 | 90,107 | 6.77 | 93,761 | 7.06 | 76,656 | 5.74 |
| Implements, Tools & Mchry. | 24,468 | 2.99 | 29,210 | 3.36 | 32,554 | 3.46 | 43,159 | 3.62 | 48,109 | 3.61 | 49,330 | 3.71 | 53,135 | 3.98 |
| Motor Vehicles | 30,272 | 3.70 | 39,448 | 4.54 | 40,922 | 4.35 | 58,920 | 4.94 | 74,436 | 5.59 | 95,305 | 7.17 | 109,328 | 8.18 |
| Household Furnishings | 637 | .08 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 1,134 | .14 | 1,933 | .22 | 2,283 | .24 | 4,360 | .37 | 1,735 | .13 | 1,058 | .08 | 983 | .07 |
| Air Lines | --- | -- | --- | -- | --- | -- | 237 | .02 | 176 | .01 | 131 | .01 | 52 | -- |
| Bus Lines | 320 | .04 | 684 | .08 | 1,332 | .14 | 957 | .08 | 1,243 | .09 | 1,615 | .12 | 1,492 | .11 |
| Car Companies | 4,815 | .59 | 4,813 | .55 | 4,925 | .52 | 3,071 | .26 | 3,333 | .25 | 3,055 | .23 | 3,078 | .23 |
| Express Companies | 20 | -- | 26 | -- | 29 | -- | 48 | -- | 40 | -- | 65 | -- | 26 | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 62,021 | 7.59 | 56,095 | 6.46 | 60,441 | 6.42 | 75,025 | 6.30 | 78,322 | 5.88 | 67,455 | 5.08 | 66,664 | 4.99 |
| Railroad Companies | 75,382 | 9.22 | 70,697 | 8.14 | 74,351 | 7.90 | 84,523 | 7.09 | 78,588 | 5.90 | 68,553 | 5.16 | 63,021 | 4.72 |
| Telegraph Companies | 732 | .09 | 529 | .06 | 517 | .06 | 538 | .05 | 432 | .03 | 370 | .03 | 370 | .03 |
| Telephone Companies | 14,107 | 1.73 | 16,361 | 1.88 | 17,390 | 1.86 | 21,748 | 1.83 | 21,794 | 1.64 | 19,391 | 1.46 | 20,509 | 1.54 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 63 | .01 | 76 | .01 | 84 | -- | 481 | .04 | 618 | .05 | 588 | .04 | 592 | .04 |
| TOTALS | $ 817,328 | 100.00 | $ 868,761 | 100.00 | $ 941,192 | 100.00 | $ 1,191,707 | 100.00 | $ 1,331,769 | 100.00 | $ 1,328,690 | 100.00 | $ 1,336,145 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 659,868 | 80.73 | $ 719,480 | 82.82 | $ 782,123 | 83.10 | $ 1,005,079 | 84.33 | $ 1,147,223 | 86.15 | $ 1,167,467 | 87.87 | $ 1,180,341 | 88.34 |
| State Tax Commission | 157,460 | 19.27 | 149,281 | 17.18 | 159,069 | 16.90 | 186,628 | 15.67 | 184,546 | 13.85 | 161,223 | 12.13 | 155,804 | 11.66 |



TABLE 24 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

| CARBON COUNTY | 1940 | | 1945 | | 1946 | | 1947 | | 1948 | | 1949 | | 1950 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total |
| City and Town Lots | $ 37,174 | 6.08 | $ 39,912 | 5.17 | $ 46,167 | 5.83 | $ 66,672 | 6.73 | $ 65,496 | 6.48 | $ 64,206 | 6.18 | $ 64,633 | 6.18 |
| Imp. Farm Land-Dry | 16 | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Imp. Farm Land-Irrig'd. | 9,612 | 1.57 | 12,019 | 1.56 | 11,933 | 1.51 | 14,152 | 1.43 | 13,207 | 1.31 | 12,382 | 1.19 | 12,329 | 1.18 |
| Unimproved Farm Land | 1,125 | .18 | 728 | .09 | 632 | .08 | 736 | .07 | 638 | .06 | 528 | .05 | 486 | .05 |
| Fruit Land | 203 | .03 | 170 | .02 | 157 | .02 | 172 | .02 | 173 | .02 | 171 | .02 | 171 | .02 |
| Grazing Land | 16,915 | 2.77 | 19,545 | 2.53 | 19,584 | 2.47 | 23,293 | 2.35 | 22,556 | 2.23 | 21,249 | 2.04 | 21,225 | 2.03 |
| Other Land | 4,773 | .78 | 4,570 | .59 | 4,584 | .58 | 5,444 | .55 | 5,437 | .54 | 5,313 | .51 | 5,110 | .49 |
| Improvements on Lots | 90,327 | 14.79 | 113,494 | 14.69 | 125,754 | 15.87 | 166,626 | 16.82 | 183,568 | 18.16 | 193,997 | 18.66 | 200,744 | 19.20 |
| Improvements on Acreage | 6,454 | 1.07 | 6,345 | .82 | 7,013 | .89 | 10,442 | 1.05 | 10,559 | 1.04 | 12,072 | 1.16 | 12,200 | 1.17 |
| Range Horses and Mules | 70 | .01 | 117 | .02 | 118 | .02 | 221 | .02 | 126 | .01 | 76 | .01 | 72 | -- |
| Other Horses and Mules | 412 | .07 | 429 | .06 | 377 | .05 | 350 | .04 | 185 | .02 | 174 | .02 | 170 | .02 |
| Range Cattle | 830 | .14 | 2,009 | .26 | 1,889 | .24 | 2,584 | .26 | 2,573 | .25 | 2,311 | .22 | 2,605 | .25 |
| Other Cattle | 832 | .14 | 1,177 | .15 | 832 | .11 | 904 | .09 | 930 | .09 | 951 | .09 | 622 | .06 |
| Sheep | 1,509 | .25 | 3,266 | .42 | 2,707 | .34 | 1,847 | .19 | 2,452 | .24 | 2,071 | .20 | 1,697 | .16 |
| Goats | 144 | .02 | 95 | .01 | 109 | .01 | 145 | .02 | 56 | -- | 67 | .01 | 60 | -- |
| Swine | 33 | .01 | 93 | .01 | 60 | -- | 75 | -- | --- | -- | 91 | .01 | 77 | .01 |
| Poultry | 31 | .01 | 87 | .01 | 76 | -- | 111 | .01 | 155 | .02 | 41 | -- | 49 | -- |
| Merchandise | 15,196 | 2.49 | 18,248 | 2.36 | 21,410 | 2.70 | 36,921 | 3.73 | 36,133 | 3.57 | 36,403 | 3.50 | 38,566 | 3.69 |
| Implements, Tools & Mchry. | 2,284 | .37 | 2,743 | .36 | 2,694 | .34 | 5,301 | .54 | 6,042 | .60 | 6,041 | .58 | 3,556 | .34 |
| Motor Vehicles | 25,497 | 4.17 | 29,681 | 3.84 | 31,160 | 3.93 | 42,551 | 4.30 | 52,751 | 5.22 | 66,139 | 6.36 | 76,826 | 7.35 |
| Household Furnishings | 590 | .10 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 2,891 | .47 | 891 | .12 | 608 | .08 | 830 | .08 | 2,405 | .24 | 909 | .09 | 539 | .05 |
| Air Lines | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | 129 | .01 | 152 | .01 |
| Bus Lines | 218 | .04 | 346 | .05 | 551 | .07 | 781 | .08 | 852 | .08 | 812 | .08 | 922 | .09 |
| Car Companies | 5,910 | .97 | 6,590 | .85 | 6,336 | .80 | 6,982 | .70 | 7,129 | .71 | 6,573 | .63 | 6,767 | .65 |
| Express Companies | 101 | .02 | 17 | -- | 22 | -- | 24 | -- | 29 | -- | 20 | -- | 29 | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 16,898 | 2.77 | 16,260 | 2.11 | 16,719 | 2.11 | 19,934 | 2.01 | 19,146 | 1.89 | 17,384 | 1.67 | 18,617 | 1.78 |
| Railroad Companies | 152,004 | 24.88 | 192,386 | 24.91 | 194,206 | 24.51 | 229,329 | 23.15 | 223,825 | 22.14 | 227,106 | 21.85 | 222,082 | 21.24 |
| Telegraph Companies | 518 | .08 | 376 | .05 | 343 | .04 | 338 | .03 | 252 | .03 | 237 | .02 | 238 | .02 |
| Telephone Companies | 7,822 | 1.28 | 7,110 | .92 | 8,048 | 1.02 | 10,067 | 1.02 | 9,291 | .92 | 8,178 | .79 | 8,187 | .78 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 210,373 | 34.44 | 293,667 | 38.02 | 288,250 | 36.38 | 343,866 | 34.71 | 345,097 | 34.13 | 354,016 | 34.05 | 346,945 | 33.18 |
| TOTALS | $ 610,853 | 100.00 | $ 772,371 | 100.00 | $ 792,339 | 100.00 | $ 990,698 | 100.00 | $ 1,011,063 | 100.00 | $ 1,039,647 | 100.00 | $ 1,045,676 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 217,009 | 35.53 | $ 255,619 | 33.10 | $ 277,864 | 35.07 | $ 379,377 | 38.30 | $ 405,442 | 40.10 | $ 425,192 | 40.90 | $ 441,737 | 42.25 |
| State Tax Commission | 393,844 | 64.47 | 516,752 | 66.90 | 514,475 | 64.93 | 611,321 | 61.70 | 605,621 | 59.90 | 614,455 | 59.10 | 603,939 | 57.75 |

TABLE 25 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| | 1940 | | 1945 | | 1946 | | 1947 | | 1948 | | 1949 | | 1950 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DAGGETT COUNTY | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total |
| City and Town Lots | $ 66 | .40 | $ --- | -- | $ --- | -- | $ --- | -- | $ --- | -- | $ --- | -- | $ --- | -- |
| Imp. Farm Land-Dry | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Imp. Farm Land-Irrig'd. | 2,132 | 12.84 | 1,719 | 10.33 | 1,620 | 10.84 | 1,981 | 10.49 | 1,914 | 11.13 | 2,481 | 11.88 | 2,555 | 12.18 |
| Unimproved Farm Land | 38 | .24 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 3,158 | 19.03 | 2,360 | 14.18 | 2,199 | 14.71 | 2,459 | 13.02 | 2,769 | 16.11 | 3,241 | 15.52 | 3,390 | 16.16 |
| Other Land | 445 | 2.68 | 415 | 2.49 | 510 | 3.41 | 775 | 4.10 | 767 | 4.46 | 617 | 2.95 | 653 | 3.11 |
| Improvements on Lots | 457 | 2.75 | --- | -- | --- | -- | --- | -- | 284 | 1.65 | --- | -- | --- | -- |
| Improvements on Acreage | 1,405 | 8.46 | 1,215 | 7.30 | 1,260 | 8.43 | 1,582 | 8.38 | 1,212 | 7.05 | 1,834 | 8.78 | 1,930 | 9.20 |
| Range Horses and Mules | 30 | .18 | 78 | .47 | 58 | .39 | 120 | .64 | 44 | .26 | 40 | .19 | 40 | .19 |
| Other Horses and Mules | 344 | 2.07 | 209 | 1.26 | 215 | 1.44 | 113 | .60 | 140 | .82 | 177 | .85 | 204 | .97 |
| Range Cattle | 881 | 5.31 | 1,706 | 10.25 | 1,703 | 11.39 | 1,976 | 10.46 | 1,384 | 8.05 | 1,996 | 9.56 | 1,826 | 8.70 |
| Other Cattle | 116 | .70 | 162 | .97 | 130 | .87 | 290 | 1.54 | 218 | 1.27 | 265 | 1.27 | 302 | 1.44 |
| Sheep | 792 | 4.77 | 2,105 | 12.64 | 1,279 | 8.56 | 1,795 | 9.50 | 1,218 | 7.09 | 1,758 | 8.42 | 1,758 | 8.38 |
| Goats | 4 | .02 | 1 | .01 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 44 | .27 | 30 | .18 | 28 | .19 | 39 | .21 | 38 | .22 | 39 | .19 | 22 | .11 |
| Poultry | 23 | .14 | 34 | .20 | 24 | .16 | 29 | .15 | 22 | .13 | 24 | .11 | 20 | .10 |
| Merchandise | 204 | 1.23 | 519 | 3.12 | 536 | 3.59 | 375 | 1.99 | 397 | 2.31 | 661 | 3.16 | 839 | 4.00 |
| Implements, Tools & Mchry. | 283 | 1.70 | 588 | 3.53 | 505 | 3.38 | 929 | 4.92 | 647 | 3.76 | 866 | 4.15 | 828 | 3.95 |
| Motor Vehicles | 291 | 1.75 | 257 | 1.54 | 176 | 1.18 | 467 | 2.47 | 415 | 2.41 | 613 | 2.93 | 389 | 1.85 |
| Household Furnishings | 3 | .02 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 31 | .19 | 57 | .34 | 49 | .33 | 427 | 2.26 | 468 | 2.72 | 351 | 1.68 | 291 | 1.39 |
| Air Lines | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Bus Lines | 2 | .01 | 5 | .03 | 1 | -- | 2 | .01 | 2 | .01 | 3 | .01 | 3 | .01 |
| Car Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Express Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Gas Companies | 5,080 | 30.60 | 5,181 | 3.11 | 4,646 | 31.08 | 5,523 | 29.25 | 5,250 | 30.54 | 5,905 | 28.27 | 5,913 | 28.18 |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Railroad Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telegraph Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telephone Companies | 12 | .07 | 9 | .05 | 8 | .05 | 2 | .01 | 2 | .01 | 16 | .08 | 17 | .08 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 758 | 4.57 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| TOTALS | $ 16,599 | 100.00 | $ 16,650 | 100.00 | $ 14,947 | 100.00 | $ 18,884 | 100.00 | $ 17,191 | 100.00 | $ 20,887 | 100.00 | $ 20,980 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 10,747 | 64.74 | $ 11,455 | 68.80 | $ 10,292 | 68.86 | $ 13,357 | 70.73 | $ 11,937 | 69.44 | $ 14,963 | 71.64 | $ 15,047 | 71.73 |
| State Tax Commission | 5,852 | 35.26 | 5,195 | 31.20 | 4,655 | 31.14 | 5,527 | 29.27 | 5,254 | 30.56 | 5,924 | 28.36 | 5,933 | 28.27 |



TABLE 26 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| | 1940 | | 1945 | | 1946 | | 1947 | | 1948 | | 1949 | | 1950 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DAVIS COUNTY | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total |
| City and Town Lots | $ 63,316 | 13.89 | $ 84,851 | 12.98 | $ 89,033 | 13.28 | $ 139,164 | 14.96 | $ 146,761 | 14.03 | $ 149,809 | 14.02 | $ 161,108 | 13.48 |
| Imp. Farm Land-Dry | 4,274 | .94 | 4,071 | .62 | 3,981 | .59 | 5,605 | .60 | 5,806 | .55 | 5,752 | .54 | 6,262 | .52 |
| Imp. Farm Land-Irrig'd | 49,527 | 10.87 | 53,520 | 8.18 | 54,616 | 8.15 | 83,027 | 8.93 | 88,703 | 8.48 | 76,102 | 7.12 | 81,245 | 6.80 |
| Unimproved Farm Land | 314 | .07 | 154 | .02 | 210 | .03 | 295 | .03 | 359 | .03 | 430 | .04 | 853 | .07 |
| Fruit Land | 1,102 | .24 | 1,518 | .23 | 1,548 | .23 | 2,267 | .24 | 2,272 | .22 | 1,847 | .17 | 1,920 | .16 |
| Grazing Land | 10,410 | 2.28 | 10,655 | 1.63 | 10,562 | 1.57 | 15,936 | 1.71 | 16,433 | 1.57 | 15,122 | 1.42 | 16,013 | 1.34 |
| Other Land | --- | -- | --- | -- | 125 | .02 | --- | -- | --- | -- | 42 | -- | 43 | -- |
| Improvements on Lots | 84,354 | 18.51 | 158,851 | 24.29 | 167,834 | 25.04 | 234,684 | 25.23 | 285,667 | 27.30 | 306,445 | 28.68 | 360,251 | 30.14 |
| Improvements on Acreage | 24,086 | 5.29 | 30,105 | 4.60 | 31,431 | 4.69 | 44,424 | 4.78 | 53,213 | 5.09 | 51,568 | 4.83 | 66,182 | 5.54 |
| Range Horses and Mules | 251 | .05 | 219 | .03 | 270 | .04 | 362 | .04 | 145 | .01 | 98 | -- | 127 | .01 |
| Other Horses and Mules | 1,717 | .38 | 1,997 | .30 | 1,815 | .27 | 2,010 | .22 | 1,401 | .13 | 1,313 | .12 | 1,282 | .11 |
| Range Cattle | 1,098 | .24 | 2,181 | .33 | 2,468 | .37 | 3,243 | .35 | 2,881 | .28 | 2,481 | .23 | 3,437 | .29 |
| Other Cattle | 5,399 | 1.18 | 9,215 | 1.41 | 7,564 | 1.13 | 8,179 | .88 | 10,359 | .99 | 9,098 | .85 | 8,487 | .71 |
| Sheep | 622 | .14 | 895 | .14 | 647 | .10 | 783 | .08 | 829 | .08 | 411 | .04 | 208 | .02 |
| Goats | --- | -- | --- | -- | --- | -- | --- | -- | 1 | -- | 2 | -- | 19 | -- |
| Swine | 139 | .03 | 179 | .03 | 119 | .02 | 187 | .02 | 176 | .02 | 126 | .01 | 110 | .01 |
| Poultry | 224 | .05 | 245 | .04 | 251 | .04 | 394 | .04 | 252 | .02 | 319 | .03 | 213 | .02 |
| Merchandise | 16,382 | 3.59 | 28,666 | 4.38 | 31,822 | 4.75 | 45,710 | 4.91 | 56,993 | 5.45 | 58,912 | 5.51 | 69,843 | 5.84 |
| Implements, Tools & Mchry. | 14,681 | 3.22 | 18,797 | 2.88 | 19,122 | 2.85 | 24,113 | 2.59 | 28,378 | 2.71 | 54,624 | 5.11 | 56,417 | 4.72 |
| Motor Vehicles | 18,654 | 4.09 | 40,801 | 6.24 | 36,526 | 5.45 | 57,884 | 6.22 | 70,530 | 6.74 | 86,959 | 8.14 | 106,001 | 8.87 |
| Household Furnishings | 39 | .01 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 66 | .01 | 115 | .02 | 121 | .02 | 246 | .03 | 317 | .03 | 22 | -- | 68 | -- |
| Air Lines | 288 | .06 | 515 | .08 | 504 | .07 | 790 | .09 | 1,084 | .10 | 341 | .03 | 57 | -- |
| Bus Lines | 634 | .14 | 1,442 | .22 | 1,721 | .26 | 2,777 | .30 | 4,211 | .40 | 4,373 | .41 | 4,609 | .39 |
| Car Companies | 3,751 | .82 | 4,298 | .66 | 4,119 | .61 | 4,801 | .52 | 5,292 | .51 | 4,926 | .46 | 5,416 | .45 |
| Express Companies | 6 | -- | 5 | -- | 17 | -- | 6 | -- | 8 | -- | 15 | -- | 17 | -- |
| Gas Companies | 12,103 | 2.65 | 14,494 | 2.22 | 14,952 | 2.23 | 19,793 | 2.13 | 25,300 | 2.42 | 27,182 | 2.54 | 29,798 | 2.48 |
| Pipe Line Companies | 3,536 | .77 | 3,165 | .48 | 6,568 | .98 | 8,679 | .93 | 9,143 | .87 | 10,205 | .96 | 18,587 | 1.56 |
| Power Companies | 35,814 | 7.86 | 31,477 | 4.81 | 30,983 | 4.62 | 37,717 | 4.06 | 39,679 | 3.79 | 33,073 | 3.10 | 35,732 | 2.99 |
| Railroad Companies | 93,648 | 20.55 | 137,343 | 21.00 | 136,397 | 20.35 | 166,299 | 17.88 | 169,348 | 16.18 | 148,745 | 13.92 | 140,993 | 11.79 |
| Telegraph Companies | 1,484 | .32 | 1,125 | .17 | 1,037 | .15 | 1,111 | .12 | 898 | .09 | 846 | .08 | 910 | .08 |
| Telephone Companies | 7,561 | 1.66 | 12,487 | 1.91 | 13,430 | 2.00 | 18,831 | 2.03 | 19,000 | 1.82 | 16,560 | 1.55 | 18,197 | 1.52 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | 126 | .03 | 226 | .04 | 213 | .03 | 303 | .03 | 375 | .04 | 287 | .03 | 339 | .03 |
| Mining Companies | 133 | .06 | 365 | .06 | 373 | .06 | 483 | .05 | 509 | .05 | 602 | .06 | 699 | .06 |
| TOTALS | $ 455,739 | 100.00 | $ 653,977 | 100.00 | $ 670,379 | 100.00 | $ 930,103 | 100.00 | $ 1,046,323 | 100.00 | $ 1,068,637 | 100.00 | $ 1,195,443 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 296,655 | 65.09 | $ 447,035 | 68.36 | $ 460,065 | 68.63 | $ 668,513 | 71.86 | $ 771,476 | 73.73 | $ 821,482 | 76.86 | $ 940,089 | 78.65 |
| State Tax Commission | 159,084 | 34.91 | 206,942 | 31.64 | 210,314 | 31.37 | 261,590 | 28.14 | 274,847 | 26.27 | 247,155 | 23.14 | 255,354 | 21.35 |

TABLE 27 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| DUCHESNE COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 8,380 | 6.39 | $ 10,606 | 6.13 | $ 10,998 | 6.08 | $ 13,294 | 6.46 | $ 13,823 | 5.80 | $ 13,500 | 4.57 | $ 14,495 | 4.69 |
| Imp. Farm Land-Dry | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | 1,023 | .35 | 271 | .09 |
| Imp. Farm Land-Irrig'd | 21,622 | 16.48 | 25,454 | 14.71 | 27,471 | 15.19 | 32,428 | 15.76 | 35,326 | 14.82 | 69,998 | 23.68 | 68,804 | 22.25 |
| Unimproved Farm Land | 1,384 | 1.06 | 1,221 | .71 | 925 | .51 | 1,242 | .60 | 1,363 | .57 | 2,054 | .69 | 2,050 | .66 |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 21,859 | 16.66 | 16,552 | 9.56 | 17,734 | 9.80 | 20,581 | 10.00 | 22,007 | 9.23 | 27,540 | 9.32 | 29,237 | 9.45 |
| Other Land | 1,349 | 1.03 | 14,774 | 8.54 | 15,874 | 8.78 | 17,725 | 8.61 | 19,005 | 7.97 | 1,677 | .57 | 1,621 | .52 |
| Improvements on Lots | 23,737 | 18.10 | 25,359 | 14.65 | 29,868 | 16.51 | 29,298 | 14.23 | 38,621 | 16.20 | 47,940 | 16.22 | 51,599 | 16.69 |
| Improvements on Acreage | 7,740 | 5.90 | 7,583 | 4.38 | 9,777 | 5.40 | 10,435 | 5.07 | 13,434 | 5.63 | 18,863 | 6.38 | 20,388 | 6.59 |
| Range Horses and Mules | 283 | .22 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Horses and Mules | 1,895 | 1.44 | 2,954 | 1.71 | 2,797 | 1.55 | 2,162 | 1.05 | 2,051 | .86 | 1,688 | .57 | 1,638 | .53 |
| Range Cattle | 5,719 | 4.36 | 11,838 | 6.84 | 12,514 | 6.92 | 12,560 | 6.10 | 12,010 | 5.04 | 13,924 | 4.71 | 13,228 | 4.28 |
| Other Cattle | 4,146 | 3.16 | 10,424 | 6.02 | 11,376 | 6.29 | 11,246 | 5.46 | 12,052 | 5.06 | 10,727 | 3.63 | 9,981 | 3.23 |
| Sheep | 4,935 | 3.76 | 8,952 | 5.17 | 8,039 | 4.44 | 7,953 | 3.86 | 9,767 | 4.10 | 8,057 | 2.72 | 9,277 | 3.00 |
| Goats | 2 | -- | 1 | -- | 1 | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 215 | .16 | 357 | .21 | 304 | .17 | 320 | .16 | 392 | .16 | 300 | .10 | 187 | .06 |
| Poultry | 224 | .17 | 545 | .31 | 427 | .24 | 358 | .18 | 399 | .17 | 316 | .11 | 320 | .10 |
| Merchandise | 4,698 | 3.58 | 7,142 | 4.13 | 5,197 | 2.87 | 10,356 | 5.03 | 13,565 | 5.69 | 15,677 | 5.30 | 13,000 | 4.20 |
| Implements, Tools & Mchry. | 1,973 | 1.50 | 5,222 | 3.02 | 5,824 | 3.22 | 6,585 | 3.20 | 8,882 | 3.73 | 7,482 | 2.53 | 9,881 | 3.20 |
| Motor Vehicles | 7,104 | 5.42 | 10,148 | 5.86 | 6,334 | 3.50 | 14,014 | 6.81 | 18,061 | 7.57 | 22,999 | 7.78 | 28,380 | 9.18 |
| Household Furnishings | 93 | .07 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 128 | .10 | 375 | .22 | 153 | .08 | 369 | .18 | 190 | .08 | 381 | .13 | 417 | .13 |
| Air Lines | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Bus Lines | 147 | .11 | 470 | .27 | 539 | .30 | 805 | .39 | 1,252 | .53 | 1,215 | .41 | 1,379 | .45 |
| Car Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Express Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | 16,542 | 5.60 | 17,703 | 5.72 |
| Power Companies | 5,833 | 4.45 | 6,898 | 3.99 | 7,796 | 4.31 | 7,124 | 3.46 | 8,736 | 3.66 | 7,699 | 2.60 | 8,573 | 2.77 |
| Railroad Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telegraph Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telephone Companies | 5,924 | 4.52 | 4,846 | 2.80 | 5,319 | 2.94 | 5,269 | 2.56 | 5,739 | 2.41 | 4,481 | 1.51 | 5,217 | 1.69 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | --- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 1,790 | 1.36 | 1,337 | .77 | 1,636 | .90 | 1,708 | .83 | 1,726 | .72 | 1,530 | .52 | 1,600 | .52 |
| TOTALS | $ 131,180 | 100.00 | $ 173,058 | 100.00 | $ 180,903 | 100.00 | $ 205,832 | 100.00 | $ 238,401 | 100.00 | $ 295,613 | 100.00 | $ 309,246 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 117,486 | 89.56 | $ 159,507 | 92.17 | $ 165,613 | 91.55 | $ 190,926 | 92.76 | $ 220,948 | 92.68 | $ 264,146 | 89.36 | $ 274,774 | 88.85 |
| State Tax Commission | 13,694 | 10.44 | 13,551 | 7.83 | 15,290 | 8.45 | 14,906 | 7.24 | 17,453 | 7.32 | 31,467 | 10.64 | 34,472 | 11.15 |



TABLE 28 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| EMERY COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 5,694 | 3.31 | $ 5,849 | 2.72 | $ 6,362 | 2.80 | $ 6,939 | 2.36 | $ 7,315 | 2.37 | $ 7,223 | 2.29 | $ 7,488 | 2.31 |
| Imp. Farm Land-Dry | 6 | -- | 148 | .07 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Imp. Farm Land-Irrig'd. | 18,293 | 10.62 | 17,674 | 8.21 | 19,549 | 8.61 | 23,052 | 7.85 | 24,071 | 7.78 | 22,653 | 7.18 | 22,996 | 7.11 |
| Unimproved Farm Land | 3,085 | 1.79 | 3,323 | 1.54 | 3,563 | 1.57 | 3,803 | 1.30 | 3,639 | 1.18 | 3,352 | 1.06 | 3,226 | 1.00 |
| Fruit Land | 27 | .02 | 23 | .01 | 26 | .01 | 4 | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 1,825 | 1.06 | 2,658 | 1.24 | 2,942 | 1.30 | 4,401 | 1.50 | 4,430 | 1.43 | 4,189 | 1.33 | 4,305 | 1.33 |
| Other Land | 332 | .19 | 731 | .34 | 461 | .20 | 621 | .21 | 613 | .20 | 544 | .17 | 610 | .19 |
| Improvements on Lots | 14,341 | 8.33 | 17,758 | 8.25 | 18,989 | 8.37 | 21,064 | 7.17 | 24,109 | 7.79 | 28,456 | 9.03 | 30,265 | 9.35 |
| Improvements on Acreage | 6,846 | 3.97 | 8,280 | 3.85 | 9,478 | 4.18 | 11,422 | 3.89 | 12,109 | 3.92 | 13,374 | 4.24 | 14,572 | 4.50 |
| Range Horses and Mules | 293 | .17 | 249 | .12 | 379 | .17 | 446 | .15 | 373 | .12 | 184 | .06 | 84 | .03 |
| Other Horses and Mules | 1,533 | .89 | 1,551 | .72 | 1,219 | .54 | 834 | .28 | 744 | .24 | 845 | .27 | 914 | .28 |
| Range Cattle | 3,986 | 2.31 | 10,414 | 4.84 | 9,869 | 4.35 | 11,589 | 3.95 | 12,681 | 4.10 | 12,911 | 4.09 | 12,820 | 3.96 |
| Other Cattle | 1,981 | 1.15 | 2,587 | 1.20 | 2,474 | 1.09 | 2,746 | .94 | 2,628 | .85 | 2,483 | .79 | 2,364 | .73 |
| Sheep | 5,212 | 3.03 | 7,303 | 3.39 | 6,429 | 2.83 | 5,867 | 2.00 | 5,713 | 1.85 | 6,966 | 2.21 | 5,661 | 1.75 |
| Goats | 1 | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 103 | .06 | 236 | .11 | 270 | .12 | 290 | .10 | 284 | .09 | 285 | .09 | 249 | .08 |
| Poultry | 166 | .10 | 296 | .14 | 248 | .11 | 223 | .08 | 228 | .07 | 209 | .07 | 221 | .07 |
| Merchandise | 2,492 | 1.45 | 3,341 | 1.55 | 3,914 | 1.73 | 5,417 | 1.84 | 6,093 | 1.97 | 6,293 | 2.00 | 6,471 | 2.00 |
| Implements, Tools & Mchry. | 2,241 | 1.30 | 2,204 | 1.02 | 3,079 | 1.36 | 4,370 | 1.49 | 5,269 | 1.70 | 5,352 | 1.70 | 5,850 | 1.81 |
| Motor Vehicles | 5,078 | 2.95 | 6,515 | 3.03 | 6,324 | 2.79 | 7,694 | 2.62 | 10,726 | 3.47 | 12,949 | 4.11 | 18,403 | 5.69 |
| Household Furnishings | 70 | .04 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 471 | .27 | 181 | .09 | 133 | .06 | 548 | .19 | 130 | .04 | 435 | .14 | 425 | .13 |
| Air Lines | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | 126 | .04 | 128 | .04 |
| Bus Lines | 128 | .07 | 284 | .13 | 510 | .22 | 608 | .21 | 638 | .21 | 468 | .15 | 640 | .20 |
| Car Companies | 2,354 | 1.37 | 2,081 | .97 | 2,188 | .96 | 2,402 | .82 | 2,626 | .85 | 2,394 | .76 | 2,474 | .76 |
| Express Companies | 4 | -- | 3 | -- | 3 | -- | 4 | -- | 2 | -- | 3 | -- | 3 | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | 189 | .06 | 259 | .08 | --- | -- | 2 | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 9,585 | 5.57 | 7,161 | 3.33 | 7,936 | 3.50 | 8,700 | 2.96 | 9,993 | 3.23 | 9,791 | 3.10 | 10,003 | 3.09 |
| Railroad Companies | 59,409 | 34.50 | 70,895 | 32.95 | 77,094 | 33.98 | 89,741 | 30.56 | 92,748 | 29.99 | 94,722 | 30.05 | 93,710 | 28.96 |
| Telegraph Companies | 554 | .32 | 350 | .16 | 345 | .15 | 330 | .11 | 262 | .08 | 241 | .08 | 244 | .07 |
| Telephone Companies | 1,975 | 1.15 | 1,943 | .90 | 2,131 | .94 | 2,466 | .84 | 2,724 | .88 | 2,229 | .71 | 2,562 | .79 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 24,123 | 14.01 | 41,153 | 19.12 | 40,964 | 18.06 | 77,874 | 26.52 | 78,906 | 25.51 | 76,546 | 24.28 | 76,907 | 23.77 |
| TOTALS | $ 172,208 | 100.00 | $ 215,191 | 100.00 | $ 226,879 | 100.00 | $ 293,644 | 100.00 | $ 309,313 | 100.00 | $ 315,223 | 100.00 | $ 323,597 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 74,076 | 43.02 | $ 91,321 | 42.44 | $ 95,708 | 42.18 | $ 111,330 | 37.92 | $ 121,155 | 39.17 | $ 128,703 | 40.83 | $ 136,924 | 42.32 |
| State Tax Commission | 98,132 | 56.98 | 123,870 | 57.56 | 131,171 | 57.82 | 182,314 | 62.08 | 188,158 | 60.83 | 186,520 | 59.17 | 186,673 | 57.68 |

TABLE 29 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| GARFIELD COUNTY | 1940 | | 1945 | | 1946 | | 1947 | | 1948 | | 1949 | | 1950 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total |
| City and Town Lots | $ 6,796 | 8.88 | $ 6,133 | 6.14 | $ 6,398 | 6.26 | $ 6,924 | 5.74 | $ 6,541 | 5.20 | $ 6,653 | 5.02 | $ 6,534 | 4.95 |
| Imp. Farm Land-Dry | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Imp. Farm Land-Irrig'd. | 14,890 | 19.45 | 23,452 | 23.47 | 24,140 | 23.61 | 28,402 | 23.54 | 27,192 | 21.61 | 26,671 | 20.14 | 26,681 | 20.22 |
| Unimproved Farm Land | 3,119 | 4.07 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 6,111 | 7.98 | 6,017 | 6.02 | 6,159 | 6.02 | 7,255 | 6.01 | 6,491 | 5.16 | 6,424 | 4.85 | 6,562 | 4.97 |
| Other Land | 711 | .93 | 541 | .54 | 586 | .57 | 840 | .70 | 916 | .73 | 802 | .61 | 692 | .53 |
| Improvements on Lots | 11,753 | 15.35 | 19,966 | 19.98 | 21,367 | 20.90 | 23,270 | 19.29 | 28,917 | 22.98 | 30,231 | 22.82 | 31,106 | 23.58 |
| Improvements on Acreage | 1,186 | 1.55 | 2,115 | 2.12 | 2,438 | 2.38 | 3,024 | 2.51 | 3,993 | 3.17 | 4,069 | 3.07 | 4,487 | 3.40 |
| Range Horses and Mules | 258 | .34 | 185 | .18 | 205 | .20 | 160 | .13 | 95 | .08 | 86 | .06 | 90 | .07 |
| Other Horses and Mules | 876 | 1.15 | 1,118 | 1.12 | 896 | .88 | 930 | .77 | 821 | .65 | 724 | .55 | 650 | .49 |
| Range Cattle | 4,310 | 5.63 | 10,013 | 10.02 | 9,810 | 9.59 | 12,062 | 10.00 | 12,485 | 9.92 | 13,612 | 10.28 | 12,682 | 9.61 |
| Other Cattle | 1,190 | 1.55 | 2,702 | 2.70 | 3,081 | 3.01 | 3,115 | 2.58 | 2,577 | 2.05 | 2,627 | 1.98 | 2,467 | 1.87 |
| Sheep | 4,295 | 5.61 | 7,588 | 7.59 | 5,646 | 5.52 | 5,804 | 4.81 | 4,575 | 3.64 | 5,257 | 3.97 | 5,531 | 4.19 |
| Goats | 3 | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 55 | .07 | 113 | .11 | 110 | .11 | 157 | .13 | 95 | .16 | 170 | .13 | 116 | .09 |
| Poultry | --- | -- | 167 | .17 | 41 | .04 | 56 | .05 | 36 | .03 | 15 | .01 | 31 | .02 |
| Merchandise | 1,712 | 2.24 | 2,090 | 2.09 | 2,901 | 2.84 | 4,005 | 3.32 | 4,326 | 3.44 | 4,615 | 3.48 | 4,433 | 3.36 |
| Implements, Tools & Mchry. | 1,613 | 2.11 | 2,717 | 2.72 | 3,254 | 3.18 | 4,443 | 3.68 | 5,750 | 4.57 | 7,193 | 5.43 | 4,352 | 3.30 |
| Motor Vehicles | 5,390 | 7.04 | 5,446 | 5.45 | 5,130 | 5.02 | 7,193 | 5.96 | 8,113 | 6.45 | 11,454 | 8.65 | 12,697 | 9.62 |
| Household Furnishings | 17 | .02 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 31 | .04 | 108 | .11 | 239 | .23 | 621 | .51 | 1,010 | .80 | 782 | .59 | 1,303 | .99 |
| Air Lines | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Bus Lines | 385 | .50 | 340 | .34 | 366 | .36 | 950 | .79 | 1,004 | .80 | 976 | .74 | 926 | .70 |
| Car Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Express Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 4,475 | 5.85 | 2,256 | 2.26 | 2,294 | 2.24 | 2,798 | 2.32 | 2,744 | 2.18 | 2,687 | 2.03 | 2,714 | 2.06 |
| Railroad Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telegraph Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telephone Companies | 7,167 | 9.36 | 6,717 | 6.72 | 7,036 | 6.88 | 8,462 | 7.01 | 7,862 | 6.25 | 7,250 | 5.47 | 7,201 | 5.46 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 216 | .28 | 152 | .15 | 158 | .16 | 185 | .16 | 168 | .13 | 161 | .12 | 687 | .52 |
| TOTALS | $ 76,559 | 100.00 | $ 99,936 | 100.00 | $ 102,255 | 100.00 | $ 120,656 | 100.00 | $ 125,821 | 100.00 | $ 132,459 | 100.00 | $ 131,942 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 64,316 | 84.01 | $ 90,471 | 90.53 | $ 92,401 | 90.36 | $ 108,261 | 89.73 | $ 114,043 | 90.64 | $ 121,385 | 91.64 | $ 120,414 | 91.26 |
| State Tax Commission | 12,243 | 15.99 | 9,465 | 9.47 | 9,854 | 9.64 | 12,395 | 10.27 | 11,778 | 9.36 | 11,074 | 8.36 | 11,528 | 8.74 |

TABLE 30 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| GRAND COUNTY | 1940 | | 1945 | | 1946 | | 1947 | | 1948 | | 1949 | | 1950 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total |
| City and Town Lots | $ 1,873 | 1.75 | $ 2,380 | 1.78 | $ 2,180 | 1.82 | $ 2,923 | 1.72 | $ 2,769 | 1.81 | $ 2,980 | 1.61 | $ 2,946 | 1.64 |
| Imp. Farm Land-Dry | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Imp. Farm Land-Irrig'd | 5,233 | 4.88 | 6,098 | 4.57 | 5,527 | 4.62 | 8,276 | 4.87 | 7,526 | 4.91 | 8,217 | 4.45 | 8,135 | 4.53 |
| Unimproved Farm Land | 518 | .48 | 527 | .39 | 442 | .37 | 662 | .39 | 587 | .38 | 695 | .38 | 641 | .36 |
| Fruit Land | 5 | -- | 324 | .24 | 348 | .29 | 500 | .29 | 504 | .33 | 546 | .30 | 537 | .30 |
| Grazing Land | 2,499 | 2.33 | 2,158 | 1.62 | 1,920 | 1.60 | 2,827 | 1.66 | 2,504 | 1.63 | 2,820 | 1.53 | 2,750 | 1.53 |
| Other Land | 2,984 | 2.78 | 3,822 | 2.87 | 3,341 | 2.79 | 4,942 | 2.91 | 4,410 | 2.88 | 4,827 | 2.61 | 4,739 | 2.64 |
| Improvements on Lots | 4,614 | 4.30 | 5,408 | 4.05 | 5,141 | 4.29 | 7,519 | 4.42 | 7,880 | 5.14 | 8,883 | 4.81 | 9,442 | 5.26 |
| Improvements on Acreage | 2,778 | 2.59 | 3,150 | 2.36 | 3,063 | 2.56 | 4,503 | 2.65 | 4,731 | 3.08 | 5,366 | 2.91 | 6,058 | 3.37 |
| Range Horses and Mules | 141 | .13 | 102 | .08 | 88 | .07 | 151 | .09 | 57 | .04 | 46 | .02 | 38 | .02 |
| Other Horses and Mules | 688 | .64 | 610 | .46 | 530 | .44 | 773 | .45 | 478 | .31 | 470 | .25 | 469 | .26 |
| Range Cattle | 2,514 | 2.35 | 3,582 | 2.69 | 3,615 | 3.02 | 4,865 | 2.86 | 5,263 | 3.43 | 5,846 | 3.17 | 5,375 | 2.99 |
| Other Cattle | 550 | .51 | 687 | .52 | 746 | .62 | 1,103 | .65 | 908 | .59 | 1,038 | .56 | 962 | .54 |
| Sheep | 6,705 | 6.25 | 13,129 | 9.84 | 11,956 | 9.99 | 13,215 | 7.78 | 12,527 | 8.17 | 12,726 | 6.89 | 11,976 | 6.67 |
| Goats | 2 | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 51 | .05 | 112 | .08 | 35 | .03 | 50 | .03 | 72 | .05 | 70 | .04 | 95 | .05 |
| Poultry | 29 | .03 | 89 | .07 | 47 | .04 | 53 | .03 | 52 | .03 | 51 | .03 | 54 | .03 |
| Merchandise | 1,518 | 1.42 | 1,774 | 1.33 | 1,480 | 1.24 | 3,136 | 1.85 | 2,280 | 1.49 | 3,012 | 1.63 | 2,673 | 1.49 |
| Implements, Tools & Mchry. | 852 | .80 | 1,221 | .92 | 1,245 | 1.04 | 2,371 | 1.40 | 2,203 | 1.44 | 9,399 | 5.09 | 6,323 | 3.52 |
| Motor Vehicles | 2,609 | 2.43 | 2,505 | 1.88 | 2,184 | 1.83 | 3,541 | 2.08 | 3,421 | 2.23 | 5,975 | 3.24 | 7,191 | 4.00 |
| Household Furnishings | 210 | .20 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 564 | .53 | 1,103 | .83 | 1,140 | .95 | 1,381 | .81 | 1,925 | 1.25 | 1,904 | 1.03 | 1,513 | .84 |
| Air Lines | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | 143 | .08 | 71 | .04 |
| Bus Lines | 150 | .14 | 333 | .25 | 567 | .47 | 1,137 | .67 | 931 | .61 | 680 | .37 | 954 | .53 |
| Car Companies | 2,198 | 2.05 | 2,044 | 1.53 | 1,740 | 1.45 | 2,364 | 1.39 | 2,196 | 1.43 | 2,347 | 1.27 | 2,349 | 1.31 |
| Express Companies | 2 | -- | 3 | -- | 2 | -- | 4 | -- | 1 | -- | 2 | -- | 2 | -- |
| Gas Companies | --- | -- | --- | -- | --- | --- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 3,198 | 2.98 | 2,485 | 1.86 | 2,193 | 1.83 | 3,303 | 1.94 | 3,116 | 2.03 | 3,437 | 1.86 | 3,282 | 1.83 |
| Railroad Companies | 59,891 | 55.85 | 75,475 | 56.58 | 66,488 | 55.53 | 95,010 | 55.90 | 83,134 | 54.21 | 99,163 | 53.69 | 95,396 | 53.12 |
| Telegraph Companies | 653 | .61 | 428 | .32 | 338 | .28 | 411 | .24 | 277 | .18 | 303 | .16 | 296 | .17 |
| Telephone Companies | 1,545 | 1.44 | 1,352 | 1.01 | 1,196 | 1.00 | 1,726 | 1.02 | 1,554 | 1.01 | 1,683 | .91 | 2,005 | 1.12 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 2,654 | 2.48 | 2,495 | 1.87 | 2,191 | 1.83 | 3,231 | 1.90 | 2,059 | 1.34 | 2,052 | 1.11 | 3,312 | 1.84 |
| TOTALS | $ 107,228 | 100.00 | $ 133,396 | 100.00 | $ 119,743 | 100.00 | $ 169,977 | 100.00 | $ 153,365 | 100.00 | $ 184,681 | 100.00 | $ 179,584 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 36,937 | 34.45 | $ 48,781 | 36.57 | $ 45,028 | 37.60 | $ 62,791 | 36.94 | $ 60,097 | 39.19 | $ 74,871 | 40.55 | $ 71,917 | 40.04 |
| State Tax Commission | 70,291 | 65.55 | 84,615 | 63.43 | 74,715 | 62.40 | 107,186 | 63.06 | 93,268 | 60.81 | 109,810 | 59.45 | 107,667 | 59.96 |

TABLE 31 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| IRON COUNTY | 1940 | | 1945 | | 1946 | | 1947 | | 1948 | | 1949 | | 1950 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total |
| City and Town Lots | $ 22,709 | 7.72 | $ 29,857 | 7.52 | $ 32,442 | 7.51 | $ 41,741 | 8.45 | $ 42,337 | 6.88 | $ 42,044 | 6.39 | $ 42,014 | 6.06 |
| Imp. Farm Land-Dry | --- | -- | --- | -- | 69 | .01 | --- | -- | 735 | .12 | 714 | .11 | 788 | .11 |
| Imp. Farm Land-Irrig'd. | 14,223 | 4.84 | 17,384 | 4.38 | 17,880 | 4.14 | 22,441 | 4.54 | 28,741 | 4.67 | 28,526 | 4.33 | 29,158 | 4.20 |
| Unimproved Farm Land | 8,074 | 2.74 | 12,129 | 3.05 | 12,462 | 2.88 | 15,084 | 3.05 | 13,236 | 2.15 | 12,316 | 1.87 | 11,995 | 1.73 |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 8,146 | 2.77 | 8,349 | 2.10 | 8,263 | 1.91 | 9,911 | 2.01 | 9,862 | 1.60 | 9,328 | 1.42 | 9,347 | 1.35 |
| Other Land | 13,371 | 4.55 | 12,484 | 3.15 | 12,747 | 2.95 | 15,493 | 3.13 | 15,526 | 2.52 | 14,988 | 2.28 | 14,974 | 2.16 |
| Improvements on Lots | 50,958 | 17.33 | 69,409 | 17.48 | 75,618 | 17.50 | 93,512 | 18.92 | 109,523 | 17.81 | 120,208 | 18.27 | 123,750 | 17.84 |
| Improvements on Acreage | 1,450 | .49 | 1,587 | .40 | 1,935 | .45 | 3,453 | .70 | 3,823 | .62 | 5,901 | .90 | 5,322 | .77 |
| Range Horses and Mules | 200 | .07 | 212 | .05 | 298 | .07 | 216 | .04 | 45 | -- | 41 | -- | --- | -- |
| Other Horses and Mules | 543 | .18 | 696 | .18 | 754 | .17 | 371 | .08 | 594 | .10 | 395 | .06 | 531 | .08 |
| Range Cattle | 1,612 | .55 | 4,732 | 1.19 | 5,127 | 1.19 | 5,328 | 1.08 | 7,844 | 1.28 | 7,302 | 1.11 | 6,670 | .96 |
| Other Cattle | 1,500 | .51 | 1,903 | .48 | 1,818 | .42 | 1,694 | .34 | 2,011 | .33 | 1,338 | .20 | 1,861 | .27 |
| Sheep | 7,032 | 2.39 | 13,548 | 3.41 | 11,888 | 2.75 | 9,685 | 1.96 | 11,616 | 1.89 | 10,595 | 1.61 | 10,169 | 1.47 |
| Goats | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 71 | .02 | 153 | .04 | 135 | .03 | 128 | .03 | 303 | .05 | 701 | .11 | 259 | .04 |
| Poultry | 31 | .01 | 74 | .02 | 66 | .01 | 39 | -- | 116 | .02 | 146 | .02 | 97 | .01 |
| Merchandise | 9,302 | 3.16 | 15,154 | 3.82 | 17,672 | 4.09 | 25,879 | 5.24 | 31,276 | 5.08 | 33,485 | 5.09 | 33,386 | 4.81 |
| Implements, Tools & Mchry. | 1,160 | .39 | 2,901 | .73 | 3,969 | .92 | 6,286 | 1.27 | 8,378 | 1.36 | 9,587 | 1.46 | 8,633 | 1.24 |
| Motor Vehicles | 10,806 | 3.67 | 13,928 | 3.51 | 14,420 | 3.34 | 22,632 | 4.58 | 27,778 | 4.52 | 36,965 | 5.62 | 44,775 | 6.45 |
| Household Furnishings | 168 | .06 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 310 | .11 | 578 | .15 | 811 | .19 | 512 | .10 | 766 | .13 | 332 | .05 | 1,623 | .23 |
| Air Lines | 172 | .06 | 539 | .14 | 522 | .12 | 620 | .13 | 416 | .07 | 221 | .03 | 179 | .03 |
| Bus Lines | 751 | .26 | 850 | .22 | 1,138 | .26 | 1,640 | .33 | 2,423 | .39 | 2,671 | .41 | 2,682 | .39 |
| Car Companies | 3,173 | 1.08 | 3,422 | .86 | 3,468 | .80 | 3,758 | .76 | 4,105 | .67 | 3,721 | .57 | 3,791 | .55 |
| Express Companies | 15 | .01 | 13 | -- | 14 | -- | 17 | -- | 9 | -- | 24 | -- | 10 | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 9,114 | 3.10 | 13,040 | 3.28 | 15,827 | 3.66 | 18,274 | 3.70 | 20,523 | 3.34 | 25,332 | 3.85 | 28,021 | 4.04 |
| Railroad Companies | 92,356 | 31.41 | 113,126 | 28.49 | 121,705 | 28.16 | 138,693 | 28.06 | 139,596 | 22.69 | 119,768 | 18.20 | 115,047 | 16.59 |
| Telegraph Companies | 1,226 | .42 | 972 | .24 | 936 | .22 | 913 | .18 | 694 | .11 | 653 | .10 | 657 | .09 |
| Telephone Companies | 19,566 | 6.65 | 21,584 | 5.44 | 23,091 | 5.34 | 26,204 | 5.30 | 25,277 | 4.11 | 23,596 | 3.59 | 23,702 | 3.42 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 16,037 | 5.45 | 38,404 | 9.67 | 47,142 | 10.91 | 29,744 | 6.02 | 107,574 | 17.49 | 147,059 | 22.35 | 174,148 | 25.11 |
| TOTALS | $ 294,076 | 100.00 | $ 397,028 | 100.00 | $ 432,217 | 100.00 | $ 494,268 | 100.00 | $ 615,127 | 100.00 | $ 657,957 | 100.00 | $ 693,589 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 151,666 | 51.57 | $ 205,078 | 51.65 | $ 218,374 | 50.52 | $ 274,405 | 55.52 | $ 314,510 | 51.13 | $ 334,912 | 50.90 | $ 345,352 | 49.78 |
| State Tax Commission | 142,410 | 48.43 | 191,950 | 48.35 | 213,843 | 49.48 | 219,863 | 44.48 | 300,617 | 48.87 | 323,045 | 49.10 | 348,237 | 50.22 |



TABLE 32 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| JUAB COUNTY | 1940 | | 1945 | | 1946 | | 1947 | | 1948 | | 1949 | | 1950 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total |
| City and Town Lots | $ 11,927 | 4.83 | $ 13,744 | 4.90 | $ 14,344 | 5.47 | $ 17,529 | 5.43 | $ 18,172 | 5.29 | $ 17,828 | 5.45 | $ 18,352 | 5.31 |
| Imp. Farm Land-Dry | 14,942 | 6.05 | 19,445 | 6.93 | 18,746 | 7.14 | 23,121 | 7.16 | 23,285 | 6.77 | 22,758 | 6.69 | 23,769 | 6.87 |
| Imp. Farm Land-Irrig'd. | 10,142 | 4.11 | 12,438 | 4.43 | 11,737 | 4.47 | 14,786 | 4.58 | 14,144 | 4.11 | 14,061 | 4.30 | 14,538 | 4.20 |
| Unimproved Farm Land | 1,635 | .66 | 2,092 | .75 | 2,224 | .85 | 2,327 | .72 | 2,137 | .62 | 2,019 | .62 | 1,953 | .57 |
| Fruit Land | 127 | .05 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 9,866 | 4.00 | 11,082 | 3.95 | 10,586 | 4.03 | 11,978 | 3.71 | 11,363 | 3.31 | 11,145 | 3.41 | 11,220 | 3.25 |
| Other Land | 233 | .10 | 675 | .24 | 651 | .25 | 671 | .21 | 615 | .19 | 668 | .20 | 675 | .20 |
| Improvements on Lots | 35,057 | 14.20 | 33,517 | 11.95 | 35,368 | 13.48 | 46,084 | 14.27 | 53,046 | 15.43 | 54,554 | 16.68 | 58,041 | 16.79 |
| Improvements on Acreage | 1,733 | .70 | 1,789 | .64 | 1,678 | .64 | 2,374 | .74 | 10,866 | 3.16 | 10,735 | 3.28 | 11,118 | 3.22 |
| Range Horses and Mules | 152 | .06 | 139 | .05 | 163 | .06 | 137 | .04 | 75 | .02 | 69 | .02 | 80 | .02 |
| Other Horses and Mules | 696 | .28 | 825 | .29 | 667 | .25 | 495 | .15 | 457 | .13 | 360 | .11 | 358 | .10 |
| Range Cattle | 2,595 | 1.05 | 6,177 | 2.20 | 5,738 | 2.19 | 6,979 | 2.16 | 6,425 | 1.87 | 6,164 | 1.88 | 6,124 | 1.77 |
| Other Cattle | 957 | .39 | 2,073 | .74 | 2,110 | .80 | 2,072 | .64 | 1,939 | .56 | 1,774 | .54 | 1,985 | .57 |
| Sheep | 5,616 | 2.27 | 11,577 | 4.13 | 11,260 | 4.29 | 12,609 | 3.91 | 13,315 | 3.87 | 8,098 | 2.48 | 14,078 | 4.07 |
| Goats | 1 | -- | 4 | -- | 1 | -- | 1 | -- | --- | -- | 2 | -- | --- | -- |
| Swine | 82 | .03 | 140 | .05 | 146 | .06 | 113 | .03 | 120 | .04 | 157 | .05 | 90 | .03 |
| Poultry | 184 | .07 | 411 | .15 | 298 | .11 | 317 | .10 | 232 | .07 | 200 | .06 | 154 | .04 |
| Merchandise | 5,274 | 2.14 | 5,474 | 1.95 | 5,960 | 2.27 | 9,997 | 3.10 | 12,224 | 3.56 | 13,299 | 4.06 | 13,348 | 3.86 |
| Implements, Tools & Mchry. | 2,630 | 1.07 | 2,848 | 1.01 | 2,940 | 1.12 | 4,806 | 1.49 | 8,654 | 2.52 | 8,542 | 2.61 | 8,896 | 2.57 |
| Motor Vehicles | 7,382 | 2.99 | 7,189 | 2.56 | 7,234 | 2.76 | 10,339 | 3.20 | 13,027 | 3.79 | 16,098 | 4.92 | 19,342 | 5.59 |
| Household Furnishings | 385 | .16 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 368 | .15 | 649 | .23 | 715 | .27 | 945 | .29 | 1,158 | .34 | 1,426 | .44 | 1,541 | .45 |
| Air Lines | 154 | .06 | 355 | .13 | 313 | .12 | 342 | .11 | 201 | .06 | 74 | .02 | 95 | .03 |
| Bus Lines | 518 | .21 | 982 | .35 | 1,208 | .46 | 1,713 | .53 | 2,104 | .61 | 2,083 | .64 | 2,157 | .62 |
| Car Companies | 3,654 | 1.48 | 3,550 | 1.26 | 3,245 | 1.24 | 3,649 | 1.13 | 3,795 | 1.10 | 3,357 | 1.03 | 3,497 | 1.01 |
| Express Companies | 6 | -- | 4 | -- | 6 | -- | 6 | -- | 3 | -- | 3 | -- | 3 | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 8,951 | 3.63 | 7,398 | 2.64 | 7,110 | 2.71 | 7,975 | 2.47 | 6,717 | 1.95 | 7,873 | 2.41 | 7,787 | 2.25 |
| Railroad Companies | 88,244 | 35.75 | 98,220 | 35.01 | 95,404 | 36.35 | 113,029 | 35.01 | 109,932 | 31.98 | 93,619 | 28.62 | 91,945 | 26.59 |
| Telegraph Companies | 1,062 | .43 | 773 | .27 | 649 | .25 | 635 | .20 | 467 | .14 | 451 | .14 | 461 | .13 |
| Telephone Companies | 5,060 | 2.05 | 5,149 | 1.83 | 5,212 | 1.99 | 6,329 | 1.96 | 5,916 | 1.72 | 5,348 | 1.63 | 5,555 | 1.61 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | 645 | .26 | 578 | .21 | 574 | .22 | 619 | .19 | 661 | .19 | 472 | .14 | 442 | .13 |
| Mining Companies | 26,580 | 10.77 | 31,271 | 11.15 | 16,141 | 6.15 | 20,888 | 6.47 | 22,688 | 6.60 | 23,867 | 7.30 | 28,181 | 8.15 |
| TOTALS | $ 246,858 | 100.00 | $ 280,568 | 100.00 | $ 262,428 | 100.00 | $ 322,865 | 100.00 | $ 343,738 | 100.00 | $ 327,104 | 100.00 | $ 345,785 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 111,984 | 45.36 | $ 132,288 | 47.15 | $ 132,566 | 50.52 | $ 167,680 | 51.93 | $ 191,254 | 55.65 | $ 189,957 | 58.07 | $ 205,662 | 59.48 |
| State Tax Commission | 134,874 | 54.64 | 148,280 | 52.85 | 129,862 | 49.48 | 155,185 | 48.07 | 152,484 | 44.35 | 137,147 | 41.93 | 140,123 | 40.52 |

TABLE 33 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| KANE COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 3,842 | 8.02 | $ 4,635 | 7.16 | $ 4,732 | 7.25 | $ 5,453 | 6.56 | $ 5,614 | 6.09 | $ 5,617 | 6.32 | $ 6,048 | 6.17 |
| Imp. Farm Land-Dry | 365 | .76 | 720 | 1.11 | 687 | 1.05 | 843 | 1.01 | 658 | .71 | 1,567 | 1.76 | 1,283 | 1.30 |
| Imp. Farm Land-Irrig'd | 3,259 | 6.80 | 4,161 | 6.43 | 4,346 | 6.66 | 5,463 | 6.58 | 7,678 | 8.33 | 7,740 | 8.71 | 8,768 | 8.94 |
| Unimproved Farm Land | 46 | .10 | 39 | .06 | 39 | .06 | 49 | .06 | 89 | .10 | --- | -- | --- | -- |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 12,629 | 26.36 | 15,325 | 23.67 | 15,914 | 24.38 | 19,787 | 23.82 | 20,568 | 23.31 | 15,219 | 17.13 | 17,000 | 17.34 |
| Other Land | 1,014 | 2.12 | 600 | .93 | 491 | .75 | 658 | .79 | 820 | .89 | 287 | .32 | 323 | .33 |
| Improvements on Lots | 12,033 | 25.11 | 14,200 | 21.93 | 14,956 | 22.91 | 17,847 | 21.48 | 22,458 | 24.36 | 22,573 | 25.40 | 25,345 | 25.85 |
| Improvements on Acreage | 800 | 1.67 | 1,318 | 2.04 | 1,344 | 2.06 | 1,625 | 1.96 | 1,850 | 2.01 | 2,393 | 2.69 | 2,683 | 2.74 |
| Range Horses and Mules | 26 | .05 | 82 | .13 | 59 | .09 | 303 | .37 | 293 | .32 | 77 | .09 | 62 | .06 |
| Other Horses and Mules | 349 | .73 | 486 | .75 | 489 | .75 | 191 | .23 | 109 | .12 | 342 | .39 | 328 | .34 |
| Range Cattle | 1,440 | 3.01 | 3,868 | 5.97 | 4,199 | 6.43 | 6,602 | 7.95 | 7,041 | 7.64 | 7,119 | 8.01 | 7,306 | 7.45 |
| Other Cattle | 521 | 1.09 | 1,146 | 1.77 | 1,255 | 1.92 | 807 | .97 | 818 | .89 | 703 | .79 | 811 | .83 |
| Sheep | 1,451 | 3.03 | 6,891 | 10.64 | 4,498 | 6.89 | 3,607 | 4.34 | 3,339 | 3.62 | 2,999 | 3.38 | 3,606 | 3.68 |
| Goats | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 14 | .03 | 30 | .05 | 37 | .06 | 61 | .07 | 102 | .11 | 118 | .13 | 57 | .06 |
| Poultry | 2 | -- | 27 | .04 | 6 | -- | 2 | -- | 5 | .01 | 2 | -- | 31 | .03 |
| Merchandise | 1,975 | 4.12 | 1,576 | 2.43 | 1,937 | 2.97 | 5,051 | 6.08 | 4,810 | 5.22 | 5,203 | 5.86 | 5,902 | 6.02 |
| Implements, Tools & Mchry. | 330 | .69 | 1,087 | 1.68 | 1,281 | 1.96 | 2,688 | 3.24 | 3,357 | 3.64 | 2,655 | 2.99 | 2,105 | 2.15 |
| Motor Vehicles | 2,194 | 4.58 | 3,011 | 4.65 | 3,354 | 5.14 | 4,982 | 6.00 | 5,375 | 5.83 | 6,818 | 7.67 | 8,441 | 8.61 |
| Household Furnishings | 168 | .35 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 141 | .29 | 414 | .64 | 520 | .80 | 291 | .35 | 87 | .09 | 297 | .34 | 305 | .31 |
| Air Lines | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Bus Lines | 614 | 1.28 | 236 | .36 | 242 | .37 | 976 | 1.18 | 1,303 | 1.41 | 1,299 | 1.46 | 1,390 | 1.42 |
| Car Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Express Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 2,357 | 4.92 | 2,425 | 3.74 | 2,337 | 3.58 | 2,661 | 3.20 | 2,699 | 2.93 | 2,726 | 3.07 | 2,872 | 2.93 |
| Railroad Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telegraph Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telephone Companies | 2,300 | 4.80 | 2,408 | 3.72 | 2,458 | 3.77 | 2,994 | 3.60 | 2,981 | 3.23 | 2,971 | 3.34 | 3,248 | 3.31 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 41 | .09 | 64 | .10 | 101 | .15 | 131 | .16 | 124 | .14 | 133 | .15 | 129 | .13 |
| TOTALS | $ 47,914 | 100.00 | $ 64,749 | 100.00 | $ 65,282 | 100.00 | $ 83,072 | 100.00 | $ 92,178 | 100.00 | $ 88,858 | 100.00 | $ 98,043 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 42,599 | 88.91 | $ 59,616 | 92.07 | $ 60,144 | 92.13 | $ 76,310 | 91.86 | $ 85,071 | 92.29 | $ 81,729 | 91.98 | $ 90,404 | 92.21 |
| State Tax Commission | 5,315 | 11.09 | 5,133 | 7.93 | 5,138 | 7.87 | 6,762 | 8.14 | 7,107 | 7.71 | 7,129 | 8.02 | 7,639 | 7.79 |



TABLE 34 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| MILLARD COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 11,553 | 4.44 | $ 12,759 | 3.68 | $ 13,372 | 3.80 | $ 22,409 | 4.58 | $ 22,715 | 4.43 | $ 21,127 | 4.08 | $ 20,888 | 4.11 |
| Imp. Farm Land-Dry | 4,103 | 1.58 | 5,225 | 1.51 | 4,095 | 1.16 | 7,189 | 1.47 | 18,482 | 3.61 | 21,059 | 4.06 | 21,322 | 4.20 |
| Imp. Farm Land-Irrig'd. | 29,250 | 11.24 | 34,650 | 9.99 | 36,601 | 10.41 | 59,048 | 12.08 | 61,613 | 12.02 | 63,116 | 12.18 | 63,435 | 12.48 |
| Unimproved Farm Land | 4,695 | 1.80 | 689 | .20 | 734 | .21 | 1,020 | .21 | 1,623 | .32 | 1,633 | .32 | 1,597 | .31 |
| Fruit Land | 10 | -- | --- | -- | --- | -- | 3 | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 5,200 | 2.00 | 6,434 | 1.85 | 7,309 | 2.08 | 10,769 | 2.20 | 13,232 | 2.58 | 12,395 | 2.39 | 12,582 | 2.48 |
| Other Land | 4,957 | 1.91 | 1,005 | .29 | 150 | .04 | 85 | .02 | 2 | -- | 3 | -- | 3 | -- |
| Improvements on Lots | 26,159 | 10.05 | 40,434 | 11,65 | 43,151 | 12.27 | 58,550 | 11.97 | 67,487 | 13.17 | 70,297 | 13.56 | 71,142 | 14.00 |
| Improvements on Acreage | 4,223 | 1.62 | 7,761 | 2.24 | 8,583 | 2.44 | 11,317 | 2.31 | 11,945 | 2.33 | 16,014 | 3.09 | 17,045 | 3.36 |
| Range Horses and Mules | 63 | .03 | 161 | .05 | 103 | .03 | 169 | .03 | 70 | .01 | 75 | .01 | 37 | -- |
| Other Horses and Mules | 1,658 | .64 | 2,593 | .75 | 2,884 | .82 | 2,902 | .59 | 2,073 | .40 | 1,786 | .34 | 1,553 | .30 |
| Range Cattle | 4,788 | 1.84 | 13,829 | 3.99 | 14,391 | 4.09 | 18,949 | 3.88 | 18,110 | 3.53 | 21,089 | 4.07 | 18,091 | 3.56 |
| Other Cattle | 3,009 | 1.16 | 7,446 | 2.15 | 5,694 | 1.62 | 7,291 | 1.49 | 9,208 | 1.80 | 7,753 | 1.50 | 6,908 | 1.36 |
| Sheep | 18,697 | 7.18 | 39,857 | 11.49 | 37,293 | 10.60 | 43,124 | 8.82 | 44,983 | 8.78 | 41,321 | 7.97 | 39,085 | 7.69 |
| Goats | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 239 | .09 | 542 | .16 | 672 | .19 | 709 | .15 | 907 | .18 | 917 | .18 | 642 | .13 |
| Poultry | 230 | .09 | 942 | .27 | 953 | .27 | 1,186 | .24 | 1,190 | .23 | 1,205 | .23 | 1,260 | .25 |
| Merchandise | 7,382 | 2.84 | 11,854 | 3.42 | 11,575 | 3.29 | 22,047 | 4.51 | 22,315 | 4.36 | 25,138 | 4.85 | 23,662 | 4.66 |
| Implements, Tools & Mchry. | 1,756 | .67 | 5,042 | 1.45 | 5,916 | 1.68 | 10,712 | 2.19 | 11,695 | 2.28 | 14,023 | 2.71 | 16,100 | 3.17 |
| Motor Vehicles | 8,570 | 3.29 | 10,769 | 3.10 | 9,417 | 2.68 | 16,991 | 3.48 | 18,228 | 3.56 | 28,306 | 5.46 | 33,846 | 6.66 |
| Household Furnishings | 8 | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 419 | .16 | 10 | -- | 508 | .14 | 1,434 | .29 | 1,032 | .20 | 880 | .17 | 554 | .11 |
| Air Lines | 324 | .12 | 772 | .22 | 693 | .20 | 843 | .17 | 485 | .10 | 183 | .04 | 228 | .05 |
| Bus Lines | 494 | .19 | 834 | .24 | 929 | .26 | 1,494 | .31 | 2,134 | .42 | 2,446 | .47 | 2,415 | .48 |
| Car Companies | 3,765 | 1.45 | 3,655 | 1.05 | 3,505 | 1.00 | 4,484 | .92 | 4,544 | .89 | 4,393 | .85 | 4,238 | .83 |
| Express Companies | 7 | -- | 5 | -- | 6 | -- | 8 | -- | 5 | -- | 5 | -- | 4 | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 4,208 | 1.62 | 4,984 | 1.41 | 4,927 | 1.40 | 6,599 | 1.35 | 6,189 | 1.21 | 5,771 | 1.11 | 5,707 | 1.12 |
| Railroad Companies | 108,776 | 41.79 | 127,715 | 36.80 | 130,948 | 37.23 | 139,643 | 34.69 | 162,793 | 31.77 | 148,264 | 28.61 | 136,942 | 26.95 |
| Telegraph Companies | 1,429 | .55 | 982 | .28 | 891 | .25 | 1,031 | .21 | 757 | .15 | 745 | .14 | 736 | .15 |
| Telephone Companies | 4,111 | 1.58 | 5,884 | 1.70 | 6,315 | 1.80 | 8,665 | 1.77 | 7,841 | 1.53 | 7,275 | 1.40 | 7,374 | 1.45 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 182 | .07 | 218 | .06 | 138 | .04 | 335 | .07 | 721 | .14 | 1,097 | .21 | 727 | .14 |
| TOTALS | $ 260,265 | 100.00 | $ 347,051 | 100.00 | $ 351,753 | 100.00 | $ 489,006 | 100.00 | $ 512,379 | 100.00 | $ 518,316 | 100.00 | $ 508,123 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 136,969 | 52.63 | $ 202,002 | 58.21 | $ 203,401 | 57.82 | $ 295,904 | 60.51 | $ 326,910 | 63.79 | $ 348,137 | 67.17 | $ 349,752 | 68.83 |
| State Tax Commission | 123,296 | 47.37 | 145,049 | 41.79 | 148,352 | 42.18 | 193,102 | 39.49 | 185,469 | 36.21 | 170,179 | 32.83 | 158,371 | 31.17 |

TABLE 35 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| MORGAN COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 1,331 | .83 | $ 1,834 | 1.00 | $ 1,952 | 1.02 | $ 2,189 | .95 | $ 2,137 | .92 | $ 2,310 | .86 | $ 2,390 | .88 |
| Imp. Farm Land-Dry | 1,324 | .83 | 1,494 | .82 | 1,460 | .76 | 1,886 | .82 | 1,825 | .78 | 1,886 | .70 | 1,899 | .70 |
| Imp. Farm Land-Irrig'd. | 12,997 | 8.13 | 15,136 | 8.28 | 14,864 | 7.75 | 19,513 | 8.46 | 17,932 | 7.70 | 18,579 | 6.89 | 18,770 | 6.91 |
| Unimproved Farm Land | 315 | .20 | 407 | .22 | 436 | .23 | 530 | .23 | 492 | .21 | 506 | .19 | 609 | .23 |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 23,443 | 14.67 | 24,062 | 13.17 | 23,799 | 12.40 | 29,677 | 12.87 | 27,218 | 11.69 | 28,229 | 10.47 | 29,185 | 10.75 |
| Other Land | 105 | .06 | 316 | .17 | 339 | .18 | 442 | .19 | 416 | .18 | 509 | .19 | 381 | .14 |
| Improvements on Lots | 7,212 | 4.51 | 9,827 | 5.38 | 10,903 | 5.68 | 12,547 | 5.44 | 13,153 | 5.65 | 14,192 | 5.26 | 15,456 | 5.69 |
| Improvements on Acreage | 4,206 | 2.63 | 4,426 | 2.42 | 4,911 | 2.56 | 6,269 | 2.72 | 6,561 | 2.82 | 6,878 | 2.55 | 7,128 | 2.63 |
| Range Horses and Mules | 166 | .10 | 150 | .08 | 165 | .09 | 170 | .07 | 93 | .04 | 131 | .05 | 97 | .04 |
| Other Horses and Mules | 340 | .21 | 470 | .26 | 486 | .25 | 335 | .15 | 296 | .13 | 260 | .10 | 198 | .07 |
| Range Cattle | 774 | .48 | 1,658 | .91 | 1,729 | .90 | 2,095 | .91 | 2,038 | .87 | 2,007 | .74 | 2,108 | .78 |
| Other Cattle | 832 | .52 | 1,746 | .96 | 2,005 | 1.04 | 2,466 | 1.07 | 2,275 | .98 | 2,172 | .80 | 2,073 | .76 |
| Sheep | 872 | .55 | 1,708 | .94 | 1,336 | .70 | 1,283 | .56 | 264 | .11 | 737 | .27 | 864 | .32 |
| Goats | 154 | .10 | --- | -- | --- | -- | --- | -- | 115 | .05 | --- | -- | --- | -- |
| Swine | 41 | .03 | 54 | .03 | 47 | .02 | 54 | .02 | 61 | .03 | 123 | .05 | 81 | .03 |
| Poultry | 53 | .03 | 96 | .05 | 111 | .06 | 115 | .05 | 110 | .05 | 106 | .04 | 94 | .04 |
| Merchandise | 2,388 | 1.50 | 5,102 | 2.79 | 3,660 | 1.91 | 4,364 | 1.89 | 4,558 | 1.96 | 4,952 | 1.84 | 4,159 | 1.53 |
| Implements, Tools & Mchry. | 920 | .58 | 1,003 | .55 | 1,142 | .59 | 1,430 | .62 | 1,699 | .73 | 1,295 | .48 | 1,694 | .62 |
| Motor Vehicles | 2,649 | 1.66 | 3,740 | 2.05 | 3,844 | 2.00 | 5,478 | 2.38 | 6,250 | 2.68 | 8,455 | 3.14 | 9,897 | 3.65 |
| Household Furnishings | 26 | .02 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 1 | -- | 172 | .09 | 320 | .17 | 332 | .14 | 355 | .15 | 277 | .10 | 283 | .11 |
| Air Lines | 113 | .07 | 328 | .18 | 305 | .16 | 260 | .11 | 997 | .43 | 730 | .27 | 161 | .06 |
| Bus Lines | 247 | .15 | 389 | .21 | 474 | .25 | 514 | .22 | 638 | .27 | 765 | .28 | 771 | .28 |
| Car Companies | 1,453 | .91 | 1,491 | .82 | 1,507 | .78 | 1,665 | .72 | 1,621 | .70 | 1,622 | .60 | 1,704 | .63 |
| Express Companies | 2 | -- | 3 | -- | 3 | -- | 3 | -- | 3 | -- | 2 | -- | 3 | -- |
| Gas Companies | 8,947 | 5.60 | 9,696 | 5.31 | 10,513 | 5.48 | 12,253 | 5.31 | 11,699 | 5.02 | 12,760 | 4.73 | 13,150 | 4.84 |
| Pipe Line Companies | 7,189 | 4.50 | 6,464 | 3.54 | 7,013 | 3.65 | 8,609 | 3.73 | 7,900 | 3.39 | 5,985 | 2.22 | 6,743 | 2.48 |
| Power Companies | 6,746 | 4.22 | 6,041 | 3.30 | 6,582 | 3.43 | 7,717 | 3.35 | 7,904 | 3.39 | 8,735 | 3.24 | 9,079 | 3.34 |
| Railroad Companies | 61,759 | 38.64 | 70,664 | 38.67 | 76,365 | 39.80 | 87,926 | 38.13 | 76,600 | 32.90 | 65,358 | 24.24 | 67,368 | 24.81 |
| Telegraph Companies | 825 | .52 | 587 | .32 | 572 | .30 | 568 | .25 | 343 | .15 | 352 | .13 | 361 | .13 |
| Telephone Companies | 1,555 | .97 | 1,595 | .87 | 1,722 | .90 | 2,054 | .89 | 1,839 | .79 | 1,698 | .63 | 1,735 | .64 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 10,839 | 6.78 | 12,080 | 6.61 | 13,310 | 6.94 | 17,868 | 7.75 | 35,460 | 15.23 | 78,031 | 28.94 | 73,076 | 26.91 |
| TOTALS | $ 159,824 | 100.00 | $ 182,739 | 100.00 | $ 191,875 | 100.00 | $ 230,612 | 100.00 | $ 232,852 | 100.00 | $ 269,642 | 100.00 | $ 271,517 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 60,149 | 37.63 | $ 73,401 | 40.17 | $ 73,509 | 38.31 | $ 91,175 | 39.54 | $ 87,848 | 37.73 | $ 93,604 | 34.72 | $ 97,366 | 35.88 |
| State Tax Commission | 99,675 | 62.37 | 109,338 | 59.83 | 118,366 | 61.69 | 139,437 | 60.46 | 145,004 | 62.27 | 176,038 | 65.28 | 174,151 | 64.12 |



TABLE 36 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| PIUTE COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 1,533 | 2.78 | $ 1,728 | 2.61 | $ 1,729 | 2.65 | $ 1,843 | 2.42 | $ 1,927 | 2.38 | $ 1,947 | 2.36 | $ 1,973 | 2.38 |
| Imp. Farm Land-Dry | --- | -- | 26 | .04 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Imp. Farm Land-Irrig'd. | 15,832 | 28.68 | 18,276 | 27.62 | 18,546 | 28.38 | 21,301 | 28.01 | 22,485 | 27.80 | 23,080 | 27.96 | 23,561 | 28.47 |
| Unimproved Farm Land | 4,808 | 8.71 | 5,816 | 8.79 | 5,796 | 8.87 | 7,936 | 10.43 | 7,212 | 8.92 | 8,095 | 9.81 | 7,254 | 8.76 |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 1,544 | 2.80 | 2,058 | 3.11 | 2,763 | 4.23 | 2,316 | 3.05 | 2,341 | 2.89 | 2,346 | 2.83 | 2,344 | 2.83 |
| Other Land | 382 | .69 | 606 | .92 | 10 | .01 | 543 | .71 | 605 | .75 | 378 | .46 | 410 | .50 |
| Improvements on Lots | 5,122 | 9.28 | 6,038 | 9.12 | 3,977 | 6.09 | 3,742 | 4.92 | 7,746 | 9.58 | 7,995 | 9.69 | 8,580 | 10.37 |
| Improvements on Acreage | 2,810 | 5.09 | 1,664 | 2.51 | 3,990 | 6.10 | 5,829 | 7.66 | 3,603 | 4.45 | 3,629 | 4.40 | 3,495 | 4.22 |
| Range Horses and Mules | 84 | .15 | 55 | .08 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Horses and Mules | 551 | 1.00 | 931 | 1.41 | 881 | 1.35 | 605 | .80 | 607 | .75 | 511 | .63 | 463 | .56 |
| Range Cattle | 2,135 | 3.87 | 4,296 | 6.49 | 4,318 | 6.61 | 4,751 | 6.25 | 5,128 | 6.34 | 5,021 | 6.08 | 4,717 | 5.70 |
| Other Cattle | 1,197 | 2.17 | 1,952 | 2.95 | 1,863 | 2.85 | 1,893 | 2.49 | 2,034 | 2.51 | 2,187 | 2.65 | 1,976 | 2.39 |
| Sheep | 870 | 1.58 | 1,355 | 2.05 | 903 | 1.38 | 855 | 1.12 | 935 | 1.15 | 615 | .75 | 586 | .71 |
| Goats | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 152 | .28 | 182 | .28 | 151 | .23 | 170 | .22 | 371 | .46 | 333 | .40 | 119 | .14 |
| Poultry | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Merchandise | 1,169 | 2.12 | 1,692 | 2.56 | 1,438 | 2.20 | 3,086 | 4.06 | 2,622 | 3.24 | 2,282 | 2.76 | 2,462 | 2.97 |
| Implements, Tools & Mchry. | 1,368 | 2.48 | 2,509 | 3.79 | 2,731 | 4.18 | 3,734 | 4.91 | 4,827 | 5.97 | 4,805 | 5.82 | 4,112 | 4.97 |
| Motor Vehicles | 2,514 | 4.55 | 3,214 | 4.86 | 3,245 | 4.96 | 3,445 | 4.53 | 4,270 | 5.28 | 5,605 | 6.79 | 6,619 | 8.00 |
| Household Furnishings | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 85 | .15 | 33 | .05 | 36 | .05 | 46 | .06 | 303 | .37 | 28 | .03 | 3 | -- |
| Air Lines | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Bus Lines | 68 | .12 | 182 | .27 | 208 | .32 | 333 | .44 | 360 | .45 | 417 | .51 | 415 | .50 |
| Car Companies | 238 | .43 | 254 | .38 | 237 | .36 | 234 | .31 | 247 | .31 | 239 | .29 | 255 | .31 |
| Express Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | 2 | -- | 2 | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 2,098 | 3.80 | 2,427 | 3.67 | 2,377 | 3.64 | 2,492 | 3.28 | 2,560 | 3.17 | 2,256 | 2.73 | 2,324 | 2.81 |
| Railroad Companies | 4,616 | 8.36 | 5,877 | 8.88 | 5,788 | 8.86 | 6,149 | 8.09 | 6,095 | 7.54 | 6,302 | 7.63 | 6,459 | 7.80 |
| Telegraph Companies | 25 | .05 | 20 | .03 | 17 | .03 | 16 | .02 | 12 | .01 | 12 | .01 | 12 | .01 |
| Telephone Companies | 1,082 | 1.96 | 1,055 | 1.60 | 1,062 | 1.62 | 1,205 | 1.58 | 1,214 | 1.50 | 1,108 | 1.34 | 1,157 | 1.40 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 4,915 | 8.90 | 3,926 | 5.93 | 3,288 | 5.03 | 3,527 | 4.64 | 3,380 | 4.18 | 3,361 | 4.07 | 3,473 | 4.20 |
| TOTALS | $ 55,198 | 100.00 | $ 66,172 | 100.00 | $ 65,354 | 100.00 | $ 76,051 | 100.00 | $ 80,884 | 100.00 | $ 82,548 | 100.00 | $ 82,771 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 42,156 | 76.37 | $ 52,431 | 79.23 | $ 52,377 | 80.14 | $ 62,095 | 81.64 | $ 67,016 | 82.84 | $ 68,851 | 83.42 | $ 68,674 | 82.97 |
| State Tax Commission | 13,042 | 23.63 | 13,741 | 20.77 | 12,977 | 19.86 | 13,956 | 18.36 | 13,868 | 17.16 | 13,697 | 16.58 | 14,097 | 17.03 |

TABLE 37 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| RICE COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 1,016 | 1.75 | $ 1,147 | 1.43 | $ 1,013 | 1.40 | $ 1,213 | 1.22 | $ 1,323 | 1.31 | $ 1,239 | 1.27 | $ 1,117 | 1.16 |
| Imp. Farm Land-Dry | 349 | .60 | 620 | .77 | 429 | .59 | 610 | .61 | 580 | .57 | 503 | .51 | 472 | .49 |
| Imp. Farm Land-Irrig'd. | 11,740 | 20.18 | 15,151 | 18.88 | 13,196 | 18.18 | 18,723 | 18.84 | 17,761 | 17.53 | 16,474 | 16.90 | 16,644 | 17.31 |
| Unimproved Farm Land | 6,246 | 10.74 | 7,188 | 8.96 | 6,126 | 8.44 | 8,675 | 8.73 | 8,269 | 8.16 | 7,718 | 7.92 | 7,735 | 8.04 |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 16,507 | 28.37 | 21,877 | 27.27 | 18,844 | 25.95 | 27,605 | 27.78 | 26,126 | 25.78 | 24,383 | 25.01 | 24,407 | 25.38 |
| Other Land | 526 | .90 | 785 | .98 | 387 | .53 | 88 | .09 | 262 | .26 | 161 | .16 | 106 | .11 |
| Improvements on Lots | 4,584 | 7.88 | 3,355 | 4.18 | 5,080 | 7.00 | 6,488 | 6.53 | 7,369 | 7.27 | 7,103 | 7.29 | 6,801 | 7.07 |
| Improvements on Acreage | 2,820 | 4.85 | 4,068 | 5.07 | 2,252 | 3.10 | 3,337 | 3.36 | 3,501 | 3.46 | 3,330 | 3.42 | 3,398 | 3.53 |
| Range Horses and Mules | 344 | .59 | 480 | .60 | 332 | .46 | 367 | .37 | 242 | .24 | 202 | .21 | 232 | .24 |
| Other Horses and Mules | 352 | .60 | 579 | .72 | 548 | .75 | 380 | .38 | 363 | .36 | 297 | .30 | 237 | .25 |
| Range Cattle | 3,670 | 6.31 | 11,318 | 14.11 | 10,647 | 14.66 | 14,116 | 14.21 | 14,487 | 14.30 | 14,457 | 14.83 | 13,139 | 13.66 |
| Other Cattle | 813 | 1.40 | 1,967 | 2.45 | 2,352 | 3.24 | 2,079 | 2.09 | 2,207 | 2.18 | 2,014 | 2.07 | 1,952 | 2.03 |
| Sheep | 2,185 | 3.76 | 3,989 | 4.97 | 3,965 | 5.46 | 4,421 | 4.45 | 5,876 | 5.80 | 6,050 | 6.21 | 5,219 | 5.43 |
| Goats | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 27 | .05 | 63 | .08 | 52 | .07 | 58 | .06 | 42 | .04 | 27 | .03 | 33 | .03 |
| Poultry | 9 | .01 | 26 | .03 | 27 | .04 | 40 | .04 | 14 | .01 | 19 | .02 | 33 | .03 |
| Merchandise | 655 | 1.13 | 732 | .91 | 739 | 1.02 | 1,033 | 1.04 | 1,493 | 1.47 | 1,589 | 1.63 | 1,486 | 1.55 |
| Implements, Tools & Mchry. | 653 | 1.12 | 829 | 1.03 | 936 | 1.29 | 1,904 | 1.92 | 2,221 | 2.19 | 1,967 | 2.02 | 2,040 | 2.12 |
| Motor Vehicles | 1,399 | 2.40 | 2,311 | 2.88 | 2,133 | 2.94 | 3,066 | 3.09 | 3,773 | 3.72 | 5,444 | 5.58 | 6,810 | 7.08 |
| Household Furnishings | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 25 | .04 | 10 | .01 | 18 | .02 | 52 | .05 | 65 | .06 | 31 | .03 | 18 | .02 |
| Air Lines | --- | -- | 102 | .13 | 97 | .13 | 267 | .27 | 580 | .57 | 292 | .30 | 24 | .02 |
| Bus Lines | 28 | .05 | 39 | .05 | 34 | .05 | 44 | .04 | 67 | .07 | 45 | .05 | 65 | .07 |
| Car Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Express Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | 1,574 | 2.71 | 1,559 | 1.94 | 1,467 | 2.02 | 2,090 | 2.10 | 1,993 | 1.97 | 1,338 | 1.37 | 1,450 | 1.51 |
| Power Companies | 1,005 | 1.73 | 1,161 | 1.45 | 1,108 | 1.53 | 1,522 | 1.53 | 1,372 | 1.35 | 1,867 | 1.91 | 1,916 | 1.99 |
| Railroad Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telegraph Companies | 31 | .05 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telephone Companies | 620 | 1.06 | 592 | .74 | 559 | .77 | 803 | .81 | 747 | .74 | 575 | .59 | 489 | .51 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 1,004 | 1.72 | 277 | .36 | 261 | .36 | 386 | .39 | 596 | .59 | 360 | .37 | 356 | .37 |
| TOTALS | $ 58,182 | 100.00 | $ 80,225 | 100.00 | $ 72,602 | 100.00 | $ 99,367 | 100.00 | $ 101,329 | 100.00 | $ 97,485 | 100.00 | $ 96,179 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 53,920 | 92.67 | $ 76,495 | 95.35 | $ 69,076 | 95.14 | $ 94,255 | 94.86 | $ 95,974 | 94.71 | $ 93,008 | 95.41 | $ 91,879 | 95.53 |
| State Tax Commission | 4,262 | 7.33 | 3,730 | 4.65 | 3,526 | 4.86 | 5,112 | 5.14 | 9,355 | 5.29 | 4,477 | 4.59 | 4,300 | 4.47 |

TABLE 38 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| SALT LAKE COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950* Taxes Charged | 1950* % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 1,342,263 | 15.99 | $ 1,653,744 | 15.51 | $ 1,690,290 | 15.79 | $ 2,109,101 | 14.69 | $ 2,173,224 | 13.25 | $ 2,161,692 | 12.10 | $ 2,244,074 | 11.77 |
| Imp. Farm Land-Dry | 7,644 | .09 | 7,957 | .08 | (a) | -- | (a) | -- | (a) | -- | (a) | -- | (a) | -- |
| Imp. Farm Land-Irrig'd | 163,497 | 1.95 | 175,923 | 1.65 | (a) | -- | (a) | -- | (a) | -- | (a) | -- | (a) | -- |
| Unimproved Farm Land | 11,853 | .14 | 13,081 | .12 | (a) | -- | (a) | -- | (a) | -- | (a) | -- | (a) | -- |
| Fruit Land | 1,019 | .01 | 943 | .01 | (a) | -- | (a) | -- | (a) | -- | (a) | -- | (a) | -- |
| Grazing Land | 3,607 | .04 | 4,397 | .04 | (a) | -- | (a) | -- | (a) | -- | (a) | -- | (a) | -- |
| Other Land | 24,056 | .29 | 39,843 | .37 | 242,545 | 2.27 | 366,963 | 2.56 | 314,570 | 1.92 | 319,708 | 1.79 | 338,933 | 1.78 |
| Improvements on Lots | 2,704,697 | 32.22 | 3,352,795 | 31.44 | 3,447,028 | 32.21 | 4,413,187 | 30.74 | 4,922,442 | 30.01 | 5,194,303 | 29.07 | 5,547,769 | 29.10 |
| Improvements on Acreage | 315,100 | 3.75 | 341,504 | 3.20 | 345,693 | 3.23 | 509,081 | 3.55 | 513,832 | 3.13 | 572,082 | 3.20 | 690,899 | 3.62 |
| Range Horses and Mules | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Horses and Mules | 1,969 | .02 | 3,327 | .03 | 3,503 | .03 | 2,780 | .02 | 1,983 | .01 | 1,649 | .01 | 1,600 | -- |
| Range Cattle | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | 25 | -- |
| Other Cattle | 5,820 | .07 | 11,493 | .11 | 11,378 | .11 | 12,236 | .09 | 10,008 | .06 | 11,494 | .06 | 10,223 | .05 |
| Sheep | 1,176 | .01 | 1,347 | .01 | 1,771 | .02 | 2,295 | .02 | 2,045 | .01 | 1,622 | .01 | 1,057 | -- |
| Goats | 67 | -- | 36 | -- | 61 | -- | 109 | -- | 69 | -- | 44 | -- | 3 | -- |
| Swine | 202 | -- | 767 | .01 | 1,114 | .01 | 1,745 | .01 | 1,400 | .01 | 1,543 | .01 | 1,127 | -- |
| Poultry | 3,402 | .04 | 4,232 | .04 | 5,315 | .05 | 6,511 | .05 | 5,916 | .05 | 5,449 | .03 | 4,777 | .03 |
| Merchandise | 534,398 | 6.37 | 766,150 | 7.19 | 829,684 | 7.75 | 1,447,483 | 10.08 | 1,536,418 | 9.37 | 1,642,976 | 9.20 | 586,340 | 3.08 |
| Implements, Tools & Mchry. | 228,575 | 2.72 | 272,118 | 2.55 | 318,913 | 2.98 | 520,167 | 3.62 | 549,314 | 3.35 | 623,247 | 3.49 | 497,543 | 2.61 |
| Motor Vehicles | 307,799 | 3.67 | 429,786 | 4.03 | 404,630 | 3.78 | 585,740 | 4.08 | 694,952 | 4.24 | 899,529 | 5.03 | 1,019,790 | 5.35 |
| Household Furnishings | 69,828 | .83 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 10,448 | .13 | 128,466 | 1.20 | 125,985 | 1.18 | 174,614 | 1.22 | 178,609 | 1.09 | 187,439 | 1.05 | 1,380,703 | 7.24 |
| Air Lines | 3,737 | .05 | 7,721 | .07 | 7,739 | .07 | 8,538 | .06 | 9,028 | .06 | 7,194 | .04 | 4,869 | .03 |
| Bus Lines | 11,372 | .14 | 14,444 | .14 | 15,089 | .14 | 20,373 | .14 | 34,788 | .21 | 36,583 | .21 | 39,550 | .21 |
| Car Companies | 17,184 | .21 | 18,406 | .17 | 19,432 | .18 | 21,250 | .15 | 21,675 | .13 | 17,849 | .10 | 19,008 | .10 |
| Express Companies | 1,203 | .01 | 1,367 | .01 | 1,475 | .01 | 1,757 | .01 | 1,526 | .01 | 1,611 | .01 | 1,744 | .01 |
| Gas Companies | 115,719 | 1.38 | 130,770 | 1.23 | 133,821 | 1.25 | 177,541 | 1.24 | 194,225 | 1.18 | 215,743 | 1.21 | 238,011 | 1.25 |
| Pipe Line Companies | 1,150 | .01 | 503 | .01 | 978 | .01 | 1,177 | -- | 1,242 | -- | 5,333 | .03 | 6,406 | .03 |
| Power Companies | 356,130 | 4.24 | 347,123 | 3.26 | 352,566 | 3.29 | 435,591 | 3.03 | 412,171 | 2.51 | 412,173 | 2.31 | 421,483 | 2.21 |
| Railroad Companies | 429,447 | 5.12 | 474,277 | 4.45 | 490,039 | 4.58 | 607,579 | 4.23 | 551,731 | 3.36 | 475,950 | 2.66 | 478,313 | 2.51 |
| Telegraph Companies | 10,785 | .13 | 9,383 | .09 | 9,628 | .09 | 10,629 | .07 | 9,308 | .06 | 7,471 | .04 | 6,786 | .04 |
| Telephone Companies | 192,837 | 2.30 | 274,248 | 2.57 | 283,521 | 2.65 | 355,597 | 2.48 | 352,538 | 2.15 | 325,738 | 1.82 | 349,619 | 1.83 |
| Terminal Companies | 31,803 | .38 | 27,166 | .25 | 27,323 | .26 | 32,372 | .23 | 22,849 | .14 | 22,273 | .12 | 22,457 | .12 |
| Transit & Tract'n Companies | 45,594 | .54 | 28,064 | .26 | 28,536 | .27 | 42,418 | .30 | 44,831 | .27 | 45,967 | .26 | 58,500 | .31 |
| Water Companies | 6,963 | .08 | 8,442 | .08 | 8,547 | .08 | 11,951 | .08 | 9,319 | .06 | 9,432 | .05 | 10,151 | .05 |
| Mining Companies | 1,432,407 | 17.07 | 2,113,102 | 19.82 | 1,895,325 | 17.71 | 2,476,906 | 17.25 | 3,832,708 | 23.37 | 4,661,033 | 26.09 | 5,086,404 | 26.67 |
| TOTALS | $ 8,393,751 | 100.00 | $10,662,925 | 100.00 | $10,701,929 | 100.00 | $14,355,691 | 100.00 | $16,402,721 | 100.00 | $17,867,127 | 100.00 | $19,068,164 | [illegible] |
| Assessed By: | | | | | | | | | | | | | | |
| County Assessor | $ 5,737,420 | 68.35 | $ 7,207,909 | 67.60 | $ 7,427,910 | 69.41 | $10,152,012 | 70.73 | $10,904,782 | 66.49 | $11,622,777 | 65.05 | $12,324,863 | 64.63 |
| State Tax Commission | 2,656,331 | 31.65 | $ 3,455,016 | 32.40 | 3,274,019 | 30.59 | 4,203,679 | 29.27 | 5,497,930 | 33.51 | 6,244,350 | 34.95 | 6,743,301 | 35.37 |

* Salt Lake County estimated for 1950.
(a) Acreage not classified in Salt Lake County reports in 1946, 1947 and 1948. "Other Land" figures are total taxes charged against all acreage.

TABLE 39 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| SAN JUAN COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 1,290 | 2.56 | $ 1,443 | 2.14 | $ 1,415 | 2.12 | $ 1,866 | 2.04 | $ 4,177 | 4.24 | $ 4,554 | 4.92 | $ 5,282 | 4.29 |
| Imp. Farm Land-Dry | 2,344 | 4.66 | 3,546 | 5.25 | 3,854 | 5.77 | 7,237 | 7.91 | 7,083 | 7.20 | 6,990 | 7.55 | 14,269 | 11.59 |
| Imp. Farm Land-Irrig'd. | 3,632 | 7.22 | 3,367 | 4.98 | 3,279 | 4.91 | 4,098 | 4.48 | 4,053 | 4.12 | 3,712 | 4.01 | 4,329 | 3.52 |
| Unimproved Farm Land | 7,479 | 14.87 | 7,419 | 10.97 | 6,977 | 10.44 | 8,538 | 9.33 | 8,514 | 8.65 | 8,633 | 9.32 | 8,998 | 7.31 |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 6,139 | 12.20 | 6,240 | 9.23 | 5,857 | 8.77 | 7,997 | 8.74 | 8,118 | 8.25 | 8,135 | 8.78 | 9,758 | 7.93 |
| Other Land | --- | -- | 453 | .67 | 605 | .91 | 913 | 1.00 | 802 | .81 | 792 | .85 | 885 | .72 |
| Improvements on Lots | 6,771 | 13.46 | 7,155 | 10.58 | 7,048 | 10.55 | 15,195 | 16.60 | 16,913 | 17.19 | 19,173 | 20.70 | 21,993 | 17.87 |
| Improvements on Acreage | 2,166 | 4.31 | 5,540 | 8.19 | 5,440 | 8.14 | 6,188 | 6.76 | 6,093 | 6.19 | 2,691 | 2.90 | 4,514 | 3.67 |
| Range Horses and Mules | 126 | .25 | 311 | .46 | 350 | .52 | 320 | .35 | 116 | .12 | 70 | .08 | 126 | .10 |
| Other Horses and Mules | 643 | 1.28 | 435 | .64 | 421 | .63 | 342 | .37 | 583 | .59 | 471 | .51 | 252 | .20 |
| Range Cattle | 6,134 | 12.19 | 9,029 | 13.35 | 8,577 | 12.84 | 9,676 | 10.58 | 10,568 | 10.74 | 10,813 | 11.67 | 12,783 | 10.38 |
| Other Cattle | 972 | 1.93 | 1,504 | 2.23 | 1,616 | 2.42 | 3,104 | 3.39 | 1,976 | 2.01 | 1,882 | 2.03 | 587 | .48 |
| Sheep | 6,556 | 13.03 | 11,697 | 17.30 | 10,733 | 16.06 | 9,487 | 10.37 | 9,925 | 10.08 | 8,511 | 9.19 | 9,091 | 7.39 |
| Goats | --- | -- | --- | -- | --- | -- | --- | -- | 1 | -- | --- | -- | --- | -- |
| Swine | 33 | .07 | 34 | .05 | 58 | .09 | 117 | .13 | 107 | .11 | 93 | .10 | 93 | .08 |
| Poultry | 6 | .01 | 40 | .06 | 45 | .07 | 83 | .09 | 97 | .10 | 60 | .06 | 31 | .02 |
| Merchandise | 1,467 | 2.92 | 1,740 | 2.57 | 1,807 | 2.70 | 3,575 | 3.91 | 3,820 | 3.88 | 3,671 | 3.96 | 5,559 | 4.52 |
| Implements, Tools & Mchry. | 885 | 1.76 | 1,625 | 2.40 | 1,946 | 2.91 | 4,171 | 4.56 | 7,928 | 8.06 | 3,420 | 3.69 | 6,537 | 5.31 |
| Motor Vehicles | 2,275 | 4.52 | 2,126 | 3.15 | 2,074 | 3.10 | 3,475 | 3.80 | 4,945 | 5.03 | 7,116 | 7.68 | 11,957 | 9.71 |
| Household Furnishings | 38 | .08 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 535 | 1.06 | 455 | .67 | 445 | .67 | 209 | .23 | 112 | .11 | 73 | .08 | 113 | .09 |
| Air Lines | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Bus Lines | 46 | .09 | 93 | .14 | 168 | .25 | 657 | .72 | 624 | .63 | 403 | .43 | 691 | .56 |
| Car Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Express Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Railroad Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telegraph Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telephone Companies | 464 | .92 | 435 | .64 | 414 | .62 | 540 | .59 | 537 | .55 | 645 | .70 | 829 | .67 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 305 | .61 | 2,930 | 4.33 | 3,681 | 5.51 | 3,702 | 4.05 | 1,318 | 1.34 | 728 | .79 | 4,416 | 3.59 |
| TOTALS | $ 50,306 | 100.00 | $ 67,617 | 100.00 | $ 66,810 | 100.00 | $ 91,490 | 100.00 | $ 98,414 | 100.00 | $ 92,636 | 100.00 | $ 123,093 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 49,491 | 98.38 | $ 64,159 | 94.89 | $ 62,547 | 93.62 | $ 86,591 | 94.64 | $ 95,935 | 97.48 | $ 90,860 | 98.08 | $ 117,157 | 95.18 |
| State Tax Commission | 815 | 1.62 | 3,458 | 5.11 | 4,263 | 6.38 | 4,899 | 5.36 | 2,479 | 2.52 | 1,776 | 1.92 | 5,936 | 4.82 |



TABLE 40 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| SANPETE COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 25,386 | 7.44 | $ 27,355 | 7.12 | $ 29,687 | 7.17 | $ 29,942 | 7.03 | $ 29,379 | 6.71 | $ 32,365 | 6.41 | $ 32,402 | 6.35 |
| Imp. Farm Land-Dry | 4,537 | 1.33 | 4,899 | 1.27 | 5,211 | 1.26 | 5,917 | 1.39 | 5,509 | 1.26 | 6,509 | 1.29 | 6,348 | 1.24 |
| Imp. Farm Land-Irrig'd. | 70,206 | 20.56 | 72,732 | 18.92 | 74,230 | 17.92 | 80,782 | 18.97 | 77,945 | 17.80 | 88,151 | 17.45 | 87,502 | 17.15 |
| Unimproved Farm Land | 8,888 | 2.60 | 9,116 | 2.37 | 9,634 | 2.33 | 9,763 | 2.29 | 9,562 | 2.18 | 10,767 | 2.13 | 11,146 | 2.18 |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 17,559 | 5.14 | 15,525 | 4.04 | 16,808 | 4.06 | 18,027 | 4.23 | 17,134 | 3.91 | 19,801 | 3.92 | 19,446 | 3.81 |
| Other Land | 2,551 | .75 | 2,174 | .57 | 2,026 | .49 | 1,991 | .47 | 1,992 | .45 | 2,204 | .44 | 2,411 | .47 |
| Improvements on Lots | 63,341 | 18.55 | 68,029 | 17.70 | 77,756 | 18.78 | 80,038 | 18.79 | 86,339 | 19.71 | 97,665 | 19.33 | 99,031 | 19.41 |
| Improvements on Acreage | 21,741 | 6.37 | 24,306 | 6.33 | 28,372 | 6.85 | 29,124 | 6.84 | 31,250 | 7.14 | 37,025 | 7.33 | 36,969 | 7.25 |
| Range Horses and Mules | 548 | .16 | 552 | .14 | 566 | .14 | 438 | .10 | 191 | .04 | 234 | .05 | 221 | .04 |
| Other Horses and Mules | 2,459 | .72 | 2,604 | .68 | 2,684 | .65 | 1,540 | .36 | 1,662 | .40 | 1,656 | .33 | 1,423 | .28 |
| Range Cattle | 4,115 | 1.21 | 9,787 | 2.55 | 10,195 | 2.46 | 9,737 | 2.29 | 11,010 | 2.51 | 14,460 | 2.86 | 13,546 | 2.66 |
| Other Cattle | 5,317 | 1.56 | 8,638 | 2.25 | 9,274 | 2.24 | 8,117 | 1.91 | 9,206 | 2.10 | 10,782 | 2.13 | 10,894 | 2.14 |
| Sheep | 3,555 | 1.04 | 7,171 | 1.87 | 5,705 | 1.38 | 3,989 | .94 | 4,941 | 1.13 | 5,807 | 1.15 | 5,940 | 1.16 |
| Goats | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 290 | .08 | 485 | .13 | 437 | .11 | 316 | .07 | 461 | .11 | 491 | .10 | 361 | .07 |
| Poultry | 568 | .17 | 2,652 | .69 | 3,722 | .90 | 862 | .20 | 878 | .20 | 2,611 | .52 | 968 | .19 |
| Merchandise | 13,182 | 3.86 | 18,580 | 4.83 | 23,393 | 5.65 | 24,043 | 5.65 | 27,946 | 6.38 | 30,183 | 5.97 | 27,889 | 5.47 |
| Implements, Tools & Mchry. | 11,286 | 3.31 | 10,854 | 2.83 | 11,654 | 2.81 | 12,198 | 2.87 | 13,538 | 3.09 | 16,199 | 3.20 | 16,844 | 3.30 |
| Motor Vehicles | 15,315 | 4.49 | 20,182 | 5.25 | 20,182 | 4.87 | 22,881 | 5.37 | 27,575 | 6.30 | 40,347 | 7.98 | 48,603 | 9.53 |
| Household Furnishings | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 967 | .28 | 885 | .23 | 1,444 | .35 | 3,669 | .86 | 2,176 | .50 | 2,424 | .48 | 2,549 | .50 |
| Air Lines | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Bus Lines | 265 | .08 | 632 | .16 | 1,133 | .27 | 1,261 | .30 | 1,247 | .28 | 1,501 | .30 | 1,468 | .29 |
| Car Companies | 3,217 | .94 | 3,035 | .79 | 2,969 | .72 | 2,825 | .66 | 2,867 | .65 | 2,717 | .54 | 2,783 | .55 |
| Express Companies | 12 | -- | 9 | -- | 8 | -- | 6 | -- | 5 | -- | 10 | -- | 11 | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 6,910 | 2.02 | 7,104 | 1.84 | 7,745 | 1.87 | 7,711 | 1.81 | 7,382 | 1.68 | 8,299 | 1.64 | 8,297 | 1.63 |
| Railroad Companies | 53,849 | 15.77 | 62,308 | 16.21 | 64,117 | 15.49 | 65,258 | 15.32 | 62,230 | 14.21 | 66,901 | 13.24 | 66,751 | 13.09 |
| Telegraph Companies | 452 | .13 | 301 | .08 | 286 | .07 | 206 | .05 | 154 | .03 | 173 | .03 | 173 | .03 |
| Telephone Companies | 4,350 | 1.27 | 3,901 | 1.02 | 4,136 | 1.00 | 4,500 | 1.06 | 4,456 | 1.02 | 4,965 | .98 | 5,084 | 1.00 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 584 | .17 | 502 | .13 | 676 | .16 | 735 | .17 | 902 | .21 | 1,036 | .20 | 1,071 | .21 |
| TOTALS | $ 341,450 | 100.00 | $ 384,318 | 100.00 | $ 414,050 | 100.00 | $ 425,876 | 100.00 | $ 437,937 | 100.00 | $ 505,283 | 100.00 | $ 510,131 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 271,811 | 79.60 | $ 306,526 | 79.76 | $ 332,980 | 80.42 | $ 343,374 | 80.63 | $ 358,694 | 81.92 | $ 419,681 | 83.07 | $ 424,493 | 83.20 |
| State Tax Commission | 69,639 | 20.40 | 77,792 | 20.24 | 81,070 | 19.58 | 82,502 | 19.37 | 79,243 | 18.08 | 85,602 | 16.93 | 85,638 | 16.80 |

TABLE 41 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| SEVIER COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 25,351 | 9.52 | $ 30,375 | 9.30 | $ 32,231 | 9.27 | $ 37,516 | 9.09 | $ 39,276 | 8.23 | $ 38,230 | 7.41 | $ 42,048 | 7.28 |
| Imp. Farm Land-Dry | 61 | .02 | 75 | .02 | 80 | .02 | 92 | .02 | 64 | .01 | 24 | -- | 20 | -- |
| Imp. Farm Land-Irrig'd. | 53,255 | 20.00 | 65,135 | 19.94 | 69,080 | 19.86 | 80,108 | 19.42 | 84,080 | 17.62 | 82,349 | 15.96 | 91,684 | 15.88 |
| Unimproved Farm Land | 6,477 | 2.43 | 8,236 | 2.52 | 8,637 | 2.48 | 9,920 | 2.40 | 10,667 | 2.24 | 10,532 | 2.04 | 11,712 | 2.03 |
| Fruit Land | 23 | .01 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 6,100 | 2.29 | 7,123 | 2.18 | 7,550 | 2.17 | 8,747 | 2.12 | 9,331 | 1.95 | 9,373 | 1.82 | 10,491 | 1.82 |
| Other Land | 1,771 | .67 | 1,852 | .57 | 1,252 | .36 | 1,464 | .35 | 1,531 | .32 | 1,502 | .29 | 1,673 | .29 |
| Improvements on Lots | 73,456 | 27.59 | 85,332 | 26.13 | 92,450 | 26.58 | 110,634 | 26.82 | 134,011 | 28.09 | 135,010 | 26.16 | 153,911 | 26.65 |
| Improvements on Acreage | 8,052 | 3.02 | 7,544 | 2.31 | 9,098 | 2.62 | 10,020 | 2.43 | 11,666 | 2.45 | 11,885 | 2.30 | 13,013 | 2.25 |
| Range Horses and Mules | 447 | .17 | 511 | .16 | 582 | .17 | 570 | .14 | 458 | .10 | 371 | .07 | 404 | .07 |
| Other Horses and Mules | 1,898 | .71 | 2,024 | .62 | 2,016 | .58 | 1,563 | .38 | 1,271 | .27 | 1,105 | .21 | 995 | .17 |
| Range Cattle | 3,761 | 1.41 | 7,736 | 2.37 | 7,454 | 2.14 | 8,216 | 1.99 | 9,661 | 2.02 | 9,820 | 1.90 | 10,086 | 1.75 |
| Other Cattle | 4,230 | 1.59 | 8,107 | 2.48 | 8,675 | 2.49 | 9,397 | 2.28 | 9,818 | 2.06 | 10,132 | 1.96 | 10,065 | 1.74 |
| Sheep | 2,330 | .88 | 4,888 | 1.50 | 4,859 | 1.40 | 4,227 | 1.02 | 4,193 | .88 | 4,206 | .81 | 4,680 | .81 |
| Goats | 31 | .01 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 199 | .07 | 345 | .11 | 321 | .09 | 293 | .07 | 425 | .09 | 389 | .08 | 327 | .06 |
| Poultry | 332 | .12 | 1,741 | .53 | 1,190 | .34 | 843 | .20 | 1,155 | .24 | 899 | .17 | 916 | .16 |
| Merchandise | 11,294 | 4.24 | 17,396 | 5.33 | 19,601 | 5.63 | 29,931 | 7.25 | 30,448 | 6.38 | 32,519 | 6.30 | 34,221 | 5.93 |
| Implements, Tools & Mchry. | 2,360 | .89 | 4,394 | 1.34 | 4,670 | 1.34 | 6,543 | 1.59 | 8,604 | 1.80 | 9,342 | 1.81 | 10,902 | 1.89 |
| Motor Vehicles | 14,422 | 5.42 | 18,360 | 5.62 | 18,451 | 5.30 | 24,665 | 5.98 | 34,214 | 7.17 | 44,831 | 8.69 | 54,852 | 9.50 |
| Household Furnishings | 137 | .05 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 85 | .03 | 311 | .09 | 1,099 | .32 | 1,167 | .28 | 1,045 | .22 | 858 | .17 | 1,028 | .18 |
| Air Lines | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Bus Lines | 205 | .08 | 425 | .13 | 654 | .19 | 1,103 | .27 | 1,217 | .26 | 1,220 | .24 | 1,408 | .24 |
| Car Companies | 1,973 | .74 | 1,619 | .50 | 1,598 | .46 | 1,647 | .40 | 1,819 | .38 | 1,780 | .34 | 2,069 | .36 |
| Express Companies | 3 | -- | 3 | -- | 4 | -- | 3 | -- | 3 | -- | 9 | -- | 9 | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 6,319 | 2.37 | 7,664 | 2.34 | 8,397 | 2.41 | 9,521 | 2.31 | 10,054 | 2.11 | 10,067 | 1.95 | 11,745 | 2.03 |
| Railroad Companies | 30,990 | 11.64 | 35,524 | 10.88 | 37,019 | 10.64 | 40,924 | 9.92 | 42,400 | 8.89 | 43,959 | 8.52 | 49,395 | 8.55 |
| Telegraph Companies | 212 | .08 | 166 | .05 | 158 | .05 | 150 | .04 | 123 | .03 | 113 | .02 | 123 | .02 |
| Telephone Companies | 5,911 | 2.22 | 6,057 | 1.85 | 6,454 | 1.86 | 7,491 | 1.82 | 9,361 | 1.96 | 8,084 | 1.57 | 9,077 | 1.57 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 4,594 | 1.73 | 3,678 | 1.13 | 4,277 | 1.23 | 5,811 | 1.41 | 20,166 | 4.23 | 47,527 | 9.21 | 50,652 | 8.77 |
| TOTALS | $ 266,279 | 100.00 | $ 326,621 | 100.00 | $ 347,857 | 100.00 | $ 412,566 | 100.00 | $ 447,061 | 100.00 | $ 516,136 | 100.00 | $ 577,506 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 216,072 | 81.15 | $ 271,485 | 83.12 | $ 289,296 | 83.17 | $ 345,916 | 83.83 | $ 391,918 | 82.14 | $ 403,377 | 78.15 | $ 453,028 | 78.46 |
| State Tax Commission | 50,207 | 18.85 | 55,136 | 16.88 | 58,561 | 16.83 | 66,650 | 16.17 | 85,143 | 17.86 | 112,759 | 21.85 | 124,478 | 21.54 |



TABLE 42 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| SUMMIT COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 10,092 | 2.66 | $ 10,849 | 2.75 | $ 10,156 | 2.67 | $ 11,398 | 2.52 | $ 11,663 | 2.57 | $ 11,975 | 2.78 | $ 12,752 | 2.72 |
| Imp. Farm Land-Dry | 553 | .15 | 720 | .18 | 717 | .19 | 914 | .20 | 950 | .21 | 938 | .22 | 920 | .20 |
| Imp. Farm Land-Irrig'd. | 26,587 | 7.00 | 28,671 | 7.27 | 28,254 | 7.43 | 34,476 | 7.63 | 35,097 | 7.75 | 34,890 | 8.11 | 37,765 | 8.06 |
| Unimproved Farm Land | 2,517 | .66 | 2,398 | .61 | 2,363 | .62 | 2,847 | .63 | 2,811 | .62 | 2,700 | .63 | 3,017 | .64 |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | 1 | -- | 1 | -- | 2 | -- |
| Grazing Land | 36,501 | 9.61 | 32,857 | 8.33 | 32,341 | 8.51 | 40,514 | 8.96 | 41,323 | 9.12 | 40,361 | 9.38 | 44,650 | 9.52 |
| Other Land | 1,152 | .30 | 947 | .24 | 901 | .24 | 1,019 | .23 | 993 | .23 | 831 | .19 | 810 | .17 |
| Improvements on Lots | 22,498 | 5.92 | 28,504 | 7.23 | 28,058 | 7.38 | 30,767 | 6.80 | 33,027 | 7.29 | 33,238 | 7.72 | 33,753 | 7.20 |
| Improvements on Acreage | 9,954 | 2.62 | 13,414 | 3.40 | 13,828 | 3.64 | 16,680 | 3.69 | 18,293 | 4.04 | 17,108 | 3.98 | 20,523 | 4.38 |
| Range Horses and Mules | 417 | .11 | 263 | .07 | 227 | .06 | 217 | .05 | 56 | .01 | 124 | .03 | 144 | .03 |
| Other Horses and Mules | 734 | .19 | 853 | .22 | 773 | .20 | 683 | .15 | 659 | .15 | 518 | .12 | 486 | .10 |
| Range Cattle | 1,679 | .44 | 2,706 | .69 | 2,146 | .56 | 3,379 | .75 | 3,096 | .68 | 2,518 | .59 | 3,008 | .64 |
| Other Cattle | 2,976 | .78 | 6,154 | 1.56 | 6,044 | 1.59 | 6,839 | 1.51 | 7,496 | 1.65 | 7,616 | 1.77 | 7,348 | 1.57 |
| Sheep | 1,210 | .32 | 1,142 | .29 | 889 | .23 | 1,024 | .23 | 1,085 | .24 | 957 | .22 | 1,191 | .26 |
| Goats | 1 | -- | 9 | -- | 7 | -- | 13 | -- | --- | -- | --- | -- | 22 | -- |
| Swine | 34 | .01 | 67 | .02 | 48 | .01 | 40 | -- | 39 | .01 | 35 | .01 | 43 | -- |
| Poultry | 175 | .05 | 288 | .07 | 268 | .07 | 264 | .06 | 240 | .05 | 275 | .06 | 304 | .07 |
| Merchandise | 3,525 | .93 | 3,270 | .83 | 3,229 | .85 | 6,343 | 1.40 | 4,817 | 1.06 | 3,481 | .81 | 3,451 | .74 |
| Implements, Tools & Mchry. | 993 | .26 | 1,691 | .43 | 2,110 | .55 | 2,361 | .52 | 3,094 | .68 | 2,880 | .67 | 4,491 | .96 |
| Motor Vehicles | 8,740 | 2.30 | 9,668 | 2.45 | 9,021 | 2.37 | 12,980 | 2.87 | 16,056 | 3.54 | 21,487 | 4.99 | 25,676 | 5.48 |
| Household Furnishings | 163 | .04 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 283 | .08 | 601 | .15 | 478 | .13 | 897 | .20 | 868 | .19 | 343 | .08 | 291 | .06 |
| Air Lines | 255 | .07 | 458 | .12 | 359 | .09 | 479 | .11 | 655 | .15 | 50 | .01 | 149 | .03 |
| Bus Lines | 435 | .11 | 749 | .19 | 841 | .22 | 1,065 | .24 | 1,378 | .30 | 1,437 | .33 | 1,590 | .34 |
| Car Companies | 3,805 | 1.00 | 3,663 | .93 | 3,352 | .88 | 3,387 | .75 | 3,543 | .78 | 3,271 | .76 | 3,557 | .76 |
| Express Companies | 4 | -- | 4 | -- | 4 | -- | 2 | -- | 1 | -- | 5 | -- | 3 | -- |
| Gas Companies | 29,109 | 7.66 | 29,483 | 7.47 | 28,840 | 7.59 | 35,494 | 7.85 | 36,101 | 7.97 | 37,594 | 8.74 | 51,755 | 11.03 |
| Pipe Line Companies | 225 | .06 | 194 | .05 | 189 | .05 | 251 | .06 | 240 | .05 | 4,707 | 1.09 | 6,096 | 1.30 |
| Power Companies | 13,678 | 3.60 | 11,438 | 2.90 | 11,216 | 2.95 | 12,286 | 2.72 | 11,727 | 2.59 | 11,650 | 2.71 | 12,471 | 2.66 |
| Railroad Companies | 131,538 | 34.63 | 141,014 | 35.76 | 137,698 | 36.22 | 157,090 | 34.75 | 146,064 | 32.24 | 116,915 | 27.17 | 124,561 | 26.57 |
| Telegraph Companies | 1,448 | .38 | 985 | .25 | 867 | .23 | 876 | .19 | 574 | .13 | 557 | .13 | 592 | .13 |
| Telephone Companies | 7,920 | 2.09 | 18,057 | 4.58 | 19,053 | 5.01 | 21,943 | 4.85 | 21,718 | 4.80 | 19,546 | 4.54 | 19,544 | 4.17 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | 175 | .05 | 179 | .05 | 172 | .05 | 206 | .05 | 156 | .03 | 155 | .04 | 159 | .03 |
| Mining Companies | 60,489 | 15.92 | 43,043 | 10.91 | 35,773 | 9.41 | 45,363 | 10.03 | 49,249 | 10.87 | 52,147 | 12.12 | 47,747 | 10.18 |
| TOTALS | $ 379,865 | 100.00 | $ 394,339 | 100.00 | $ 380,222 | 100.00 | $ 452,097 | 100.00 | $ 453,070 | 100.00 | $ 430,310 | 100.00 | $ 468,871 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 130,784 | 34.43 | $ 145,072 | 36.79 | $ 141,858 | 37.31 | $ 173,655 | 38.40 | $ 181,664 | 40.09 | $ 182,276 | 42.36 | $ 200,647 | 42.80 |
| State Tax Commission | 249,081 | 65.57 | 249,267 | 63.21 | 238,364 | 62.69 | 278,542 | 61.60 | 271,406 | 59.91 | 248,034 | 57.64 | 268,224 | 57.20 |

TABLE 43 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| TOOELE COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 8,940 | 2.52 | $ 13,125 | 2.99 | $ 13,965 | 2.99 | $ 16,135 | 2.72 | $ 16,904 | 2.71 | $ 17,330 | 2.72 | $ 20,773 | 3.03 |
| Imp. Farm Land-Dry | 3,167 | .89 | 2,653 | .61 | 2,839 | .61 | 3,735 | .63 | 3,823 | .61 | 3,927 | .62 | 4,220 | .62 |
| Imp. Farm Land-Irrig'd. | 7,640 | 2.15 | 7,658 | 1.75 | 7,917 | 1.69 | 10,908 | 1.84 | 11,049 | 1.77 | 11,425 | 1.79 | 12,353 | 1.80 |
| Unimproved Farm Land | 1,325 | .37 | 1,360 | .31 | 1,446 | .31 | 1,855 | .31 | 1,908 | .31 | 1,954 | .31 | 2,147 | .31 |
| Fruit Land | 30 | .01 | 19 | -- | 20 | -- | 27 | .01 | 28 | -- | 47 | -- | 51 | -- |
| Grazing Land | 7,320 | 2.06 | 6,480 | 1.48 | 6,715 | 1.44 | 9,178 | 1.55 | 10,032 | 1.61 | 10,419 | 1.64 | 11,336 | 1.66 |
| Other Land | 1,685 | .48 | 1,624 | .37 | 1,739 | .37 | 2,350 | .40 | 2,497 | .40 | 2,607 | .41 | 2,291 | .34 |
| Improvements on Lots | 34,982 | 9.85 | 64,452 | 14.70 | 68,142 | 14.59 | 82,466 | 13.91 | 92,956 | 14.89 | 97,243 | 15.28 | 113,463 | 16.56 |
| Improvements on Acreage | 22,443 | 6.32 | 24,011 | 5.48 | 25,647 | 5.49 | 35,354 | 5.96 | 36,264 | 5.81 | 37,984 | 5.97 | 40,088 | 5.85 |
| Range Horses and Mules | 180 | .05 | 211 | .05 | 201 | .04 | 236 | .04 | 175 | .03 | 171 | .03 | 127 | .02 |
| Other Horses and Mules | 470 | .13 | 912 | .21 | 983 | .21 | 962 | .16 | 888 | .14 | 865 | .13 | 892 | .13 |
| Range Cattle | 1,825 | .51 | 4,451 | 1.02 | 4,936 | 1.06 | 6,396 | 1.08 | 6,535 | 1.05 | 6,839 | 1.07 | 6,091 | .89 |
| Other Cattle | 620 | .17 | 1,626 | .37 | 1,754 | .37 | 2,027 | .34 | 2,029 | .33 | 2,218 | .35 | 2,284 | .33 |
| Sheep | 12,779 | 3.60 | 30,684 | 7.00 | 31,201 | 6.68 | 31,516 | 5.31 | 36,530 | 5.85 | 36,278 | 5.70 | 34,606 | 5.05 |
| Goats | 22 | .01 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 31 | .01 | 93 | .02 | 77 | .02 | 68 | .01 | 92 | .01 | 141 | .02 | 117 | .02 |
| Poultry | 75 | .02 | 202 | .05 | 208 | .04 | 182 | .03 | 178 | .03 | 174 | .03 | 127 | .02 |
| Merchandise | 7,460 | 2.10 | 9,639 | 2.20 | 10,533 | 2.26 | 16,840 | 2.84 | 16,626 | 2.66 | 17,880 | 2.81 | 19,748 | 2.88 |
| Implements, Tools & Mchry. | 20,824 | 5.86 | 18,944 | 4.32 | 20,140 | 4.31 | 27,388 | 4.62 | 28,572 | 4.58 | 30,246 | 4.75 | 31,261 | 4.56 |
| Motor Vehicles | 10,959 | 3.08 | 16,237 | 3.70 | 14,050 | 3.01 | 19,224 | 3.24 | 22,813 | 3.65 | 32,811 | 5.15 | 44,833 | 6.54 |
| Household Furnishings | 115 | .03 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 702 | .20 | 628 | .14 | 443 | .10 | 714 | .12 | 1,014 | .16 | 1,377 | .22 | 695 | .10 |
| Air Lines | 818 | .23 | --- | -- | --- | -- | --- | -- | --- | -- | 557 | .09 | 493 | .07 |
| Bus Lines | 651 | .18 | 1,417 | .32 | 1,750 | .37 | 2,434 | .41 | 4,550 | .73 | 4,505 | .71 | 5,208 | .76 |
| Car Companies | 5,049 | 1.42 | 4,621 | 1.05 | 4,551 | .97 | 5,637 | .95 | 6,081 | .97 | 5,932 | .93 | 6,373 | .93 |
| Express Companies | 3 | -- | 2 | -- | 3 | -- | 5 | -- | 2 | -- | 3 | -- | 4 | -- |
| Gas Companies | 4,422 | 1.24 | 4,612 | 1.05 | 4,898 | 1.05 | 6,006 | 1.01 | 6,526 | 1.05 | 7,118 | 1.12 | 8,246 | 1.20 |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 12,294 | 3.46 | 9,640 | 2.20 | 10,158 | 2.18 | 12,235 | 2.06 | 11,049 | 1.77 | 11,243 | 1.77 | 12,824 | 1.87 |
| Railroad Companies | 123,803 | 34.85 | 152,757 | 34.84 | 165,850 | 35.51 | 211,364 | 35.64 | 211,299 | 33.84 | 198,750 | 31.22 | 201,989 | 29.48 |
| Telegraph Companies | 1,812 | .51 | 1,013 | .23 | 959 | .21 | 1,064 | .18 | 834 | .13 | 841 | .13 | 897 | .13 |
| Telephone Companies | 14,647 | 4.12 | 30,578 | 6.97 | 33,063 | 7.08 | 41,409 | 6.98 | 41,064 | 6.58 | 38,331 | 6.02 | 41,780 | 6.10 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | 2,231 | .63 | 1,930 | .44 | 2,014 | .43 | 2,719 | .46 | 1,837 | .29 | 1,896 | .30 | 1,980 | .29 |
| Mining Companies | 45,967 | 12.94 | 26,884 | 6.13 | 30,874 | 6.61 | 42,606 | 7.19 | 50,218 | 8.04 | 55,459 | 8.71 | 57,969 | 8.46 |
| TOTALS | $ 355,291 | 100.00 | $ 438,463 | 100.00 | $ 467,076 | 100.00 | $ 593,040 | 100.00 | $ 624,373 | 100.00 | $ 636,571 | 100.00 | $ 685,266 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 143,594 | 40.42 | $ 205,009 | 46.76 | $ 212,956 | 45.59 | $ 267,561 | 45.12 | $ 290,913 | 46.60 | $ 311,936 | 49.00 | $ 347,503 | 50.71 |
| State Tax Commission | 211,697 | 59.58 | 233,454 | 53.24 | 254,120 | 54.41 | 325,479 | 54.88 | 333,460 | 53.40 | 324,635 | 51.00 | 337,763 | 49.29 |



TABLE 44 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| UINTAH COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 6,896 | 3.84 | $ 8,976 | 3.89 | $ 10,416 | 3.99 | $ 15,206 | 5.13 | $ 18,123 | 5.26 | $ 20,172 | 5.44 | $ 18,830 | 4.48 |
| Imp. Farm Land-Dry | --- | -- | --- | -- | --- | -- | 334 | .11 | 160 | .05 | 140 | .04 | 254 | .06 |
| Imp. Farm Land-Irrig'd. | 23,850 | 13.27 | 25,439 | 11.02 | 27,513 | 10.53 | 35,175 | 11.87 | 53,664 | 15.57 | 58,545 | 15.78 | 59,460 | 14.14 |
| Unimproved Farm Land | 9,256 | 5.15 | 9,743 | 4.22 | 10,346 | 3.96 | 13,307 | 4.49 | 11,752 | 3.41 | 2,551 | .69 | 2,469 | .59 |
| Fruit Land | --- | -- | --- | -- | --- | -- | --- | -- | 19 | -- | 26 | -- | 12 | -- |
| Grazing Land | 11,940 | 6.64 | 14,749 | 6.39 | 16,503 | 6.32 | 21,364 | 7.21 | 12,576 | 3.65 | 15,308 | 4.13 | 15,267 | 3.63 |
| Other Land | 1,501 | .83 | 1,261 | .55 | 1,400 | .54 | 1,266 | .43 | 643 | .19 | 462 | .12 | 741 | .18 |
| Improvements on Lots | 26,273 | 14.61 | 28,644 | 12.41 | 35,659 | 13.65 | 41,760 | 14.10 | 53,513 | 15.52 | 58,786 | 15.85 | 56,655 | 13.47 |
| Improvements on Acreage | 12,688 | 7.06 | 12,882 | 5.58 | 14,552 | 5.57 | 16,916 | 5.71 | 27,460 | 7.97 | 24,789 | 6.68 | 30,618 | 7.28 |
| Range Horses and Mules | 1,035 | .58 | 1,071 | .46 | 1,056 | .40 | 986 | .33 | 477 | .14 | 499 | .13 | 310 | .07 |
| Other Horses and Mules | 1,781 | .99 | 2,326 | 1.01 | 2,441 | .93 | 1,431 | .48 | 1,860 | .54 | 1,673 | .45 | 1,435 | .34 |
| Range Cattle | 4,727 | 2.63 | 10,984 | 4.76 | 12,184 | 4.66 | 10,317 | 3.48 | 10,677 | 3.10 | 11,316 | 3.05 | 10,141 | 2.41 |
| Other Cattle | 4,078 | 2.27 | 8,476 | 3.67 | 9,286 | 3.56 | 8,352 | 2.82 | 9,568 | 2.77 | 8,828 | 2.38 | 7,509 | 1.79 |
| Sheep | 14,191 | 7.89 | 25,932 | 11.23 | 24,469 | 9.37 | 19,642 | 6.63 | 21,883 | 6.35 | 21,828 | 5.89 | 16,041 | 3.81 |
| Goats | --- | -- | 8 | -- | 6 | -- | --- | -- | 1 | -- | 2 | -- | 2 | -- |
| Swine | 384 | .21 | 564 | .24 | 572 | .22 | 385 | .13 | 603 | .17 | 688 | .19 | 412 | .10 |
| Poultry | 56 | .03 | 435 | .19 | 425 | .16 | 438 | .15 | 441 | .13 | 491 | .13 | 323 | .08 |
| Merchandise | 8,462 | 4.71 | 10,126 | 4.39 | 14,180 | 5.43 | 16,170 | 5.46 | 23,631 | 6.85 | 23,922 | 6.45 | 20,095 | 4.78 |
| Implements, Tools & Mchry. | 2,447 | 1.36 | 5,119 | 2.22 | 6,421 | 2.46 | 7,583 | 2.56 | 9,309 | 2.70 | 14,237 | 3.84 | 10,767 | 2.56 |
| Motor Vehicles | 8,898 | 4.95 | 11,625 | 5.04 | 15,673 | 6.00 | 19,315 | 6.52 | 22,476 | 6.52 | 29,197 | 7.87 | 32,612 | 7.75 |
| Household Furnishings | 165 | .09 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 965 | .53 | 1,785 | .77 | 2,754 | 1.05 | 1,789 | .60 | 2,089 | .61 | 3,212 | .87 | 1,306 | .31 |
| Air Lines | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Bus Lines | 117 | .07 | 462 | .20 | 535 | .21 | 787 | .27 | 1,442 | .42 | 1,742 | .47 | 1,809 | .43 |
| Car Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Express Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Gas Companies | 683 | .38 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | 9,065 | 2.44 | 10,584 | 2.52 |
| Power Companies | 6,893 | 3.84 | 7,651 | 3.31 | 8,527 | 3.26 | 9,830 | 3.32 | 16,925 | 4.91 | 15,491 | 4.18 | 15,581 | 3.70 |
| Railroad Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telegraph Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telephone Companies | 3,907 | 2.17 | 3,473 | 1.50 | 3,912 | 1.50 | 4,756 | 1.61 | 5,705 | 1.65 | 4,984 | 1.34 | 5,284 | 1.26 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 28,585 | 15.90 | 39,136 | 16.95 | 42,399 | 16.23 | 49,153 | 16.59 | 39,720 | 11.52 | 42,972 | 11.59 | 102,012 | 24.26 |
| TOTALS | $ 179,778 | 100.00 | $ 230,867 | 100.00 | $ 261,229 | 100.00 | $ 296,262 | 100.00 | $ 344,717 | 100.00 | $ 370,926 | 100.00 | $ 420,529 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 139,593 | 77.65 | $ 180,145 | 78.03 | $ 205,856 | 78.80 | $ 231,736 | 78.21 | $ 280,925 | 81.50 | $ 296,672 | 79.98 | $ 285,259 | 67.83 |
| State Tax Commission | 40,185 | 22.35 | 50,722 | 21.97 | 55,373 | 21.20 | 64,526 | 21.79 | 63,792 | 18.50 | 74,254 | 20.02 | 135,270 | 32.17 |

TABLE 45 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| UTAH COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 132,431 | 8.56 | $ 168,397 | 7.93 | $ 161,632 | 7.41 | $ 218,234 | 7.21 | $ 257,396 | 7.41 | $ 256,754 | 7.01 | $ 272,074 | 7.01 |
| Imp. Farm Land-Dry | 4,945 | .32 | 5,707 | .27 | 5,018 | .23 | 7,375 | .24 | 8,382 | .24 | 8,611 | .23 | 9,072 | .23 |
| Imp. Farm Land-Irrig'd. | 175,069 | 11.31 | 197,411 | 9.30 | 190,410 | 8.74 | 267,642 | 8.85 | 301,321 | 8.66 | 287,298 | 7.84 | 275,223 | 7.10 |
| Unimproved Farm Land | 11,693 | .76 | 12,302 | .58 | 11,870 | .54 | 17,401 | .58 | 20,024 | .58 | 20,043 | .55 | 17,909 | .46 |
| Fruit Land | 12,563 | .81 | 12,764 | .60 | 12,695 | .58 | 18,146 | .60 | 19,557 | .56 | 20,318 | .55 | 18,366 | .47 |
| Grazing Land | 13,492 | .87 | 15,343 | .72 | 15,257 | .70 | 21,666 | .72 | 24,154 | .70 | 23,397 | .64 | 24,043 | .62 |
| Other Land | 1,146 | .07 | 601 | .03 | 429 | .02 | 939 | .03 | --- | --- | --- | --- | 21,231 | .55 |
| Improvements on Lots | 289,192 | 18.69 | 449,482 | 21.17 | 464,731 | 21.32 | 555,879 | 18.37 | 645,465 | 18.58 | 691,058 | 18.85 | 753,146 | 19.41 |
| Improvements on Acreage | 155,109 | 10.02 | 451,804 | 21.28 | 465,778 | 21.37 | 591,700 | 19.56 | 660,688 | 19.02 | 738,010 | 20.14 | 774,445 | 19.96 |
| Range Horses and Mules | 448 | .03 | 603 | .03 | 466 | .02 | 494 | .02 | 647 | .02 | 369 | .01 | 421 | .01 |
| Other Horses and Mules | 3,634 | .23 | 4,158 | .20 | 4,450 | .20 | 2,976 | .10 | 3,140 | .09 | 2,802 | .08 | 2,524 | .07 |
| Range Cattle | 5,799 | .38 | 13,165 | .62 | 15,107 | .69 | 17,519 | .58 | 20,355 | .59 | 18,477 | .50 | 16,167 | .42 |
| Other Cattle | 7,968 | .52 | 13,259 | .62 | 13,663 | .63 | 14,739 | .49 | 17,245 | .50 | 18,712 | .51 | 19,864 | .51 |
| Sheep | 2,306 | .15 | 5,780 | .27 | 4,043 | .18 | 2,841 | .09 | 5,150 | .15 | 6,331 | .17 | 4,201 | .11 |
| Goats | --- | --- | 1 | --- | --- | --- | 3 | --- | 3 | --- | 1 | --- | 52 | --- |
| Swine | 183 | .01 | 391 | .02 | 357 | .02 | 398 | .01 | 665 | .02 | 701 | .02 | 416 | .01 |
| Poultry | 2,822 | .18 | 3,554 | .18 | 4,510 | .21 | 4,386 | .14 | 4,223 | .12 | 3,658 | .10 | 3,006 | .08 |
| Merchandise | 99,210 | 6.41 | 119,411 | 5.62 | 127,958 | 5.87 | 234,167 | 7.74 | 274,607 | 7.91 | 282,485 | 7.71 | 313,999 | 8.09 |
| Implements, Tools & Mchry. | 52,103 | 3.37 | 64,059 | 3.02 | 80,504 | 3.69 | 336,908 | 11.14 | 393,794 | 11.34 | 458,884 | 12.52 | 457,574 | 11.80 |
| Motor Vehicles | 75,346 | 4.87 | 112,494 | 5.30 | 104,323 | 4.79 | 147,460 | 4.87 | 190,693 | 5.49 | 242,529 | 6.62 | 286,739 | 7.39 |
| Household Furnishings | 1,043 | .07 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Other Personal Property | 971 | .06 | 2,706 | .13 | 2,796 | .13 | 4,758 | .16 | 11,790 | .34 | 2,229 | .06 | 4,654 | .12 |
| Air Lines | 157 | .01 | 400 | .02 | 353 | .02 | 392 | .01 | 255 | .01 | 287 | .01 | 289 | --- |
| Bus Lines | 1,359 | .09 | 2,245 | .11 | 2,872 | .13 | 4,440 | .15 | 5,113 | .15 | 5,802 | .16 | 5,639 | .15 |
| Car Companies | 12,215 | .79 | 12,221 | .57 | 12,396 | .57 | 11,684 | .39 | 13,392 | .39 | 12,436 | .34 | 12,834 | .33 |
| Express Companies | 41 | --- | 80 | --- | 75 | --- | 57 | --- | 119 | --- | 58 | --- | 72 | --- |
| Gas Companies | 12,568 | .81 | 14,675 | .69 | 14,995 | .69 | 17,396 | .57 | 31,744 | .91 | 35,617 | .97 | 40,585 | 1.05 |
| Pipe Line Companies | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Power Companies | 141,694 | 9.16 | 100,033 | 4.71 | 100,029 | 4.59 | 122,051 | 4.03 | 124,393 | 3.58 | 115,588 | 3.15 | 136,181 | 3.51 |
| Railroad Companies | 261,016 | 16.86 | 288,834 | 13.60 | 294,117 | 13.49 | 332,116 | 10.98 | 356,479 | 10.26 | 340,343 | 9.29 | 337,832 | 8.71 |
| Telegraph Companies | 1,887 | .12 | 1,224 | .06 | 1,155 | .05 | 1,113 | .04 | 927 | .03 | 864 | .02 | 871 | .02 |
| Telephone Companies | 24,670 | 1.59 | 29,004 | 1.37 | 30,428 | 1.40 | 37,157 | 1.23 | 41,703 | 1.20 | 39,737 | 1.08 | 44,556 | 1.15 |
| Terminal Companies | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Transit & Tract'n Companies | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Water Companies | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Mining Companies | 44,631 | 2.88 | 20,901 | .98 | 37,403 | 1.72 | 33,145 | 1.10 | 39,790 | 1.15 | 31,857 | .87 | 25,701 | .66 |
| TOTALS | $ 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 | $ 3,665,256 | 100.00 | $ 3,879,686 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 1,047,473 | 67.68 | $ 1,653,392 | 77.88 | $ 1,685,997 | 77.35 | $ 2,465,631 | 81.50 | $ 2,859,299 | 82.32 | $ 3,082,667 | 84.11 | $ 3,275,126 | 84.42 |
| State Tax Commission | 500,238 | 32.32 | 469,617 | 22.12 | 493,823 | 22.65 | 559,551 | 18.50 | 613,915 | 17.68 | 582,589 | 15.89 | 604,560 | 15.58 |



TABLE 46 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| WASATCH COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 5,590 | 4.27 | $ 5,891 | 3.43 | $ 5,710 | 3.34 | $ 9,486 | 4.76 | $ 10,122 | 4.79 | $ 11,301 | 4.28 | $ 11,440 | 4.26 |
| Imp. Farm Land-Dry | 35 | .03 | 37 | .02 | 41 | .02 | 50 | .02 | 58 | .03 | 88 | .03 | 92 | .03 |
| Imp. Farm Land-Irrig'd. | 22,256 | 16.99 | 22,355 | 13.02 | 23,243 | 13.61 | 25,591 | 12.85 | 25,780 | 12.19 | 30,430 | 11.54 | 30,615 | 11.40 |
| Unimproved Farm Land | 1,379 | 1.05 | 1,385 | .81 | 1,399 | .82 | 1,510 | .76 | 1,491 | .70 | 1,739 | .66 | 1,840 | .69 |
| Fruit Land | 1 | --- | --- | --- | --- | --- | 4 | --- | --- | --- | --- | --- | --- | --- |
| Grazing Land | 15,531 | 11.86 | 15,523 | 9.04 | 15,710 | 9.20 | 17,745 | 8.91 | 17,732 | 8.38 | 21,053 | 7.98 | 20,671 | 7.70 |
| Other Land | 327 | .25 | 624 | .36 | 591 | .35 | 552 | .28 | 338 | .16 | 451 | .17 | 349 | .13 |
| Improvements on Lots | 16,826 | 12.84 | 24,317 | 14.16 | 23,977 | 14.04 | 27,733 | 13.92 | 32,672 | 15.45 | 39,136 | 14.84 | 43,922 | 16.36 |
| Improvements on Acreage | 6,654 | 5.08 | 10,540 | 6.14 | 11,278 | 6.61 | 12,444 | 6.25 | 14,013 | 6.63 | 17,005 | 6.45 | 18,226 | 6.79 |
| Range Horses and Mules | 46 | .03 | 133 | .08 | 130 | .08 | 103 | .05 | 159 | .08 | 204 | .08 | 214 | .08 |
| Other Horses and Mules | 576 | .44 | 723 | .42 | 701 | .41 | 450 | .23 | 405 | .19 | 418 | .16 | 373 | .14 |
| Range Cattle | 1,857 | 1.42 | 3,886 | 2.26 | 4,026 | 2.36 | 3,728 | 1.87 | 3,409 | 1.61 | 4,346 | 1.65 | 4,214 | 1.57 |
| Other Cattle | 2,006 | 1.53 | 4,138 | 2.41 | 4,045 | 2.37 | 4,201 | 2.11 | 4,580 | 2.17 | 5,570 | 2.11 | 5,707 | 2.13 |
| Sheep | 308 | .23 | 603 | .35 | 496 | .29 | 282 | .14 | 433 | .20 | 633 | .24 | 417 | .16 |
| Goats | 2 | --- | 1 | --- | --- | --- | 1 | --- | 1 | --- | 1 | --- | --- | --- |
| Swine | 13 | .01 | 28 | .01 | 8 | .01 | 16 | --- | 25 | .01 | 10 | --- | 11 | --- |
| Poultry | 100 | .08 | 130 | .07 | 138 | .08 | 163 | .08 | 145 | .07 | 142 | .05 | 134 | .05 |
| Merchandise | 4,574 | 3.49 | 5,858 | 3.41 | 5,995 | 3.51 | 8,601 | 4.32 | 9,430 | 4.46 | 11,451 | 4.34 | 11,489 | 4.28 |
| Implements, Tools & Mchry. | 2,383 | 1.82 | 975 | .57 | 976 | .57 | 1,565 | .79 | 1,653 | .78 | 2,435 | .92 | 2,935 | 1.09 |
| Motor Vehicles | 6,553 | 5.00 | 7,494 | 4.36 | 6,788 | 3.98 | 9,732 | 4.89 | 12,482 | 5.90 | 19,806 | 7.51 | 21,784 | 8.11 |
| Household Furnishings | 34 | .03 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Other Personal Property | 141 | .11 | 82 | .05 | 55 | .03 | 118 | .06 | 108 | .05 | 78 | .03 | 24 | --- |
| Air Lines | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Bus Lines | 125 | .10 | 373 | .22 | 394 | .23 | 633 | .32 | 856 | .40 | 1,122 | .43 | 1,224 | .46 |
| Car Companies | 1,046 | .80 | 1,140 | .66 | 1,122 | .66 | 1,114 | .56 | 1,195 | .57 | 1,348 | .51 | 1,358 | .51 |
| Express Companies | 1 | --- | --- | --- | 2 | --- | 1 | --- | --- | --- | 3 | --- | 2 | --- |
| Gas Companies | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Pipe Line Companies | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 3,495 | 1.33 | 4,023 | 1.50 |
| Power Companies | 13,889 | 10.60 | 10,614 | 6.18 | 10,775 | 6.31 | 11,787 | 5.92 | 8,906 | 4.21 | 9,958 | 3.77 | 8,199 | 3.05 |
| Railroad Companies | 18,479 | 14.11 | 22,687 | 13.21 | 22,989 | 13.46 | 24,807 | 12.45 | 24,879 | 11.76 | 29,018 | 11.00 | 28,522 | 10.62 |
| Telegraph Companies | 116 | .09 | 86 | .05 | 78 | .05 | 73 | .04 | 55 | .03 | 64 | .02 | 62 | .02 |
| Telephone Companies | 2,312 | 1.76 | 2,161 | 1.26 | 2,188 | 1.28 | 2,713 | 1.36 | 2,693 | 1.27 | 2,677 | 1.01 | 2,861 | 1.07 |
| Terminal Companies | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Transit & Tract'n Companies | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Water Companies | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Mining Companies | 7,830 | 5.98 | 29,965 | 17.45 | 27,883 | 16.33 | 33,975 | 17.06 | 37,871 | 17.91 | 49,827 | 18.89 | 47,790 | 17.80 |
| TOTALS | $ 130,990 | 100.00 | $ 171,749 | 100.00 | $ 170,738 | 100.00 | $ 199,178 | 100.00 | $ 211,491 | 100.00 | $ 263,809 | 100.00 | $ 268,498 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 87,192 | 66.56 | $ 104,723 | 60.97 | $ 105,307 | 61.68 | $ 124,075 | 62.29 | $ 135,036 | 63.85 | $ 166,297 | 63.04 | $ 174,457 | 64.97 |
| State Tax Commission | 43,798 | 33.44 | 67,026 | 39.03 | 65,431 | 38.32 | 75,103 | 37.71 | 76,455 | 36.15 | 97,512 | 36.96 | 94,041 | 35.03 |

TABLE 47 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| WASHINGTON COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 23,853 | 14.05 | $ 28.175 | 13.28 | $ 34,871 | 14.36 | $ 45,040 | 14.88 | $ 58,957 | 17.43 | $ 56,665 | 16.79 | $ 57,080 | 16.27 |
| Imp. Farm Land-Dry | 1,248 | .73 | 2,667 | 1.26 | 3,896 | 1.60 | 3,416 | 1.13 | 3,435 | 1.02 | 2,719 | .81 | 4,188 | 1.19 |
| Imp. Farm Land-Irrig'd. | 25,208 | 14.84 | 29,740 | 14.02 | 31,337 | 12.91 | 47,712 | 15.76 | 47,719 | 14.10 | 44,412 | 13.14 | 45,336 | 12.93 |
| Unimproved Farm Land | 926 | .55 | 428 | .20 | 387 | .16 | 332 | .11 | 414 | .12 | 597 | .18 | 430 | .12 |
| Fruit Land | --- | -- | --- | -- | 44 | .02 | --- | -- | --- | -- | --- | -- | --- | -- |
| Grazing Land | 13,841 | 8.15 | 14,922 | 7.04 | 15,928 | 6.56 | 15,991 | 5.28 | 15,969 | 4.72 | 15,038 | 4.45 | 15,024 | 4.28 |
| Other Land | 511 | .30 | 444 | .21 | 333 | .14 | 324 | .11 | 239 | .07 | 267 | .08 | 247 | .07 |
| Improvements on Lots | 43,830 | 25.81 | 54,439 | 25.67 | 62,369 | 25.68 | 88,710 | 29.31 | 99,414 | 29.39 | 103,818 | 30.75 | 106,843 | 30.46 |
| Improvements on Acreage | 5,514 | 3.25 | 7,774 | 3.66 | 9,069 | 3.74 | 13,707 | 4.53 | 15,068 | 4.45 | 15,074 | 4.47 | 16,400 | 4.68 |
| Range Horses and Mules | 86 | .05 | 34 | .02 | 23 | .01 | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Horses and Mules | 859 | .51 | 955 | .45 | 971 | .40 | 875 | .29 | 767 | .23 | 558 | .17 | 519 | .15 |
| Range Cattle | 2,645 | 1.56 | 7,657 | 3.61 | 7,679 | 3.16 | 7,528 | 2.49 | 7,692 | 2.27 | 7,662 | 2.27 | 7,818 | 2.23 |
| Other Cattle | 1,533 | .90 | 2,396 | 1.13 | 2,583 | 1.06 | 2,584 | .85 | 2,581 | .76 | 2,249 | .67 | 2,715 | .77 |
| Sheep | 1,138 | .67 | 2,021 | .95 | 1,294 | .53 | 860 | .28 | 811 | .24 | 823 | .24 | 830 | .24 |
| Goats | 164 | .10 | 364 | .17 | 173 | .07 | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 42 | .02 | 99 | .05 | 78 | .03 | 60 | .02 | 86 | .03 | 41 | .01 | 54 | .02 |
| Poultry | 462 | .27 | 2,184 | 1.03 | 2,996 | 1.23 | 1,150 | .38 | 856 | .25 | 1,464 | .43 | 1,681 | .48 |
| Merchandise | 7,282 | 4.29 | 9,800 | 4.62 | 11,645 | 4.80 | 18,360 | 6.06 | 21,782 | 6.44 | 21,024 | 6.23 | 18,611 | 5.31 |
| Implements, Tools & Mchry. | 1,193 | .70 | 2,706 | 1.28 | 3,823 | 1.57 | 4,133 | 1.37 | 5,310 | 1.57 | 4,958 | 1.47 | 6,460 | 1.84 |
| Motor Vehicles | 9,723 | 5.73 | 13,199 | 6.22 | 14,606 | 6.02 | 18,162 | 6.00 | 21,733 | 6.42 | 28,820 | 8.54 | 34,061 | 9.71 |
| Household Furnishings | 680 | .40 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 436 | .26 | 644 | .30 | 990 | .41 | 2,116 | .70 | 1,370 | .40 | 1,131 | .34 | 1,227 | .35 |
| Air Lines | 306 | .18 | 471 | .22 | 440 | .18 | 376 | .12 | 226 | .07 | 81 | .02 | 104 | .03 |
| Bus Lines | 1,213 | .71 | 1,244 | .59 | 1,428 | .59 | 1,941 | .64 | 3,039 | .90 | 3,222 | .95 | 3,370 | .96 |
| Car Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Express Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 13,709 | 8.07 | 15,582 | 7.35 | 15,585 | 6.42 | 15,109 | 4.99 | 14,058 | 4.16 | 13,824 | 4.10 | 14,082 | 4.01 |
| Railroad Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telegraph Companies | --- | -- | --- | -- | --- | -- | --- | -- | 9 | --- | 6 | -- | 5 | -- |
| Telephone Companies | 12,351 | 7.27 | 12,134 | 5.72 | 13,221 | 5.44 | 13,525 | 4.47 | 14,028 | 4.15 | 12,168 | 3.60 | 12,586 | 3.59 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 1,068 | .63 | 2,005 | .95 | 7,067 | 2.91 | 693 | .23 | 2,747 | .81 | 963 | .29 | 1,088 | .31 |
| TOTALS | $ 169,821 | 100.00 | $ 212,084 | 100.00 | $ 242,836 | 100.00 | $ 302,704 | 100.00 | $ 338,310 | 100.00 | $ 337,584 | 100.00 | $ 350,759 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 141,174 | 83.13 | $ 180,648 | 85.18 | $ 205,095 | 84.46 | $ 271,060 | 89.55 | $ 304,203 | 89.91 | $ 307,320 | 91.04 | $ 319,524 | 91.10 |
| State Tax Commission | 28,647 | 16.87 | 31,436 | 14.82 | 37,741 | 15.54 | 31,644 | 10.45 | 34,107 | 10.09 | 30,264 | 8.96 | 31,235 | 8.90 |



TABLE 48 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| WAYNE COUNTY | 1940 Taxes Charged | 1940 % of Total | 1945 Taxes Charged | 1945 % of Total | 1946 Taxes Charged | 1946 % of Total | 1947 Taxes Charged | 1947 % of Total | 1948 Taxes Charged | 1948 % of Total | 1949 Taxes Charged | 1949 % of Total | 1950 Taxes Charged | 1950 % of Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| City and Town Lots | $ 871 | 2.84 | $ 989 | 2.56 | $ 1,028 | 2.64 | $ 987 | 2.55 | $ 1,137 | 2.38 | $ 1,386 | 2.69 | $ 1,589 | 2.83 |
| Imp. Farm Land-Dry | 140 | .46 | 180 | .47 | 189 | .49 | 181 | .47 | 189 | .40 | 187 | .36 | 181 | .32 |
| Imp. Farm Land-Irrig'd. | 10,289 | 33.51 | 11,908 | 30.88 | 12,209 | 31.40 | 11,785 | 30.43 | 12,427 | 26.02 | 11,906 | 23.09 | 12,921 | 23.03 |
| Unimproved Farm Land | 422 | 1.38 | 539 | 1.40 | 555 | 1.43 | 542 | 1.40 | 561 | 1.17 | 546 | 1.06 | 711 | 1.27 |
| Fruit Land | 83 | .27 | 91 | .24 | 271 | .70 | 126 | .32 | 133 | .28 | 126 | .24 | 136 | .24 |
| Grazing Land | 1,569 | 5.11 | 1,767 | 4.58 | 1,774 | 4.56 | 1,695 | 4.38 | 1,785 | 3.74 | 1,745 | 3.38 | 1,906 | 3.40 |
| Other Land | 68 | .22 | 148 | .38 | 139 | .36 | 134 | .35 | 77 | .16 | 41 | .08 | 6 | -- |
| Improvements on Lots | 4,871 | 15.87 | 5,224 | 13.55 | 5,460 | 14.04 | 5,660 | 14.62 | 9,041 | 18.93 | 10,666 | 20.69 | 12,115 | 21.60 |
| Improvements on Acreage | 2,863 | 9.00 | 2,882 | 7.48 | 3,055 | 7.86 | 3,166 | 8.18 | 4,677 | 9.79 | 3,826 | 7.42 | 4,275 | 7.62 |
| Range Horses and Mules | 98 | .32 | 70 | .18 | 55 | .14 | 29 | .07 | 25 | .05 | 27 | .05 | 35 | .06 |
| Other Horses and Mules | 498 | 1.62 | 607 | 1.57 | 564 | 1.45 | 443 | 1.14 | 522 | 1.09 | 465 | .90 | 429 | .77 |
| Range Cattle | 2,447 | 7.97 | 5,054 | 13.11 | 4,993 | 12.84 | 4,806 | 12.41 | 5,170 | 10.83 | 6,035 | 11.71 | 5,879 | 10.48 |
| Other Cattle | 103 | .34 | 805 | 2.09 | 741 | 1.91 | 928 | 2.40 | 863 | 1.81 | 994 | 1.93 | 1,213 | 2.16 |
| Sheep | 3,010 | 9.80 | 3,926 | 10.18 | 3,549 | 9.13 | 2,457 | 6.34 | 2,908 | 6.09 | 3,400 | 6.59 | 2,366 | 4.22 |
| Goats | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 31 | .10 | 140 | .36 | 98 | .25 | 126 | .32 | 133 | .28 | 114 | .22 | 96 | .17 |
| Poultry | 46 | .15 | 211 | .55 | 217 | .56 | 200 | .52 | 273 | .57 | 264 | .51 | 310 | .55 |
| Merchandise | 331 | 1.08 | 550 | 1.43 | 803 | 2.07 | 985 | 2.54 | 1,985 | 4.16 | 1,628 | 3.16 | 2,039 | 3.64 |
| Implements, Tools & Mchry. | 1,073 | 3.49 | 924 | 2.40 | 991 | 2.55 | 1,448 | 3.74 | 1,498 | 3.14 | 2,734 | 5.30 | 2,185 | 3.90 |
| Motor Vehicles | 1,383 | 4.50 | 2,245 | 5.82 | 1,862 | 4.79 | 2,678 | 6.92 | 3,934 | 8.24 | 4,849 | 9.41 | 7,037 | 12.54 |
| Household Furnishings | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 92 | .30 | 37 | .10 | 62 | .16 | 96 | .25 | 51 | .11 | 60 | .12 | 64 | .12 |
| Air Lines | --- | -- | --- | -- | --- | -- | --- | --- | --- | -- | --- | -- | --- | -- |
| Bus Lines | 1 | -- | 6 | .01 | --- | -- | --- | --- | --- | -- | --- | -- | --- | -- |
| Car Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Express Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Gas Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Pipe Line Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Power Companies | 474 | 1.54 | 256 | .66 | 261 | .67 | 251 | .65 | 257 | .54 | 345 | .67 | 374 | .67 |
| Railroad Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telegraph Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Telephone Companies | --- | -- | --- | -- | --- | -- | --- | -- | 105 | .22 | 215 | .42 | 232 | .41 |
| Terminal Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Transit & Tract'n Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 39 | .13 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| TOTALS | $ 30,702 | 100.00 | $ 38,559 | 100.00 | $ 38,876 | 100.00 | $ 38,723 | 100.00 | $ 47,751 | 100.00 | $ 51,559 | 100.00 | $ 56,099 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 30,188 | 98.33 | $ 38,297 | 99.32 | $ 38,615 | 99.33 | $ 38,472 | 99.35 | $ 47,389 | 99.24 | $ 50,999 | 98.91 | $ 55,493 | 98.92 |
| State Tax Commission | 514 | 1.67 | 262 | .68 | 261 | .67 | 251 | .65 | 362 | .76 | 560 | 1.09 | 606 | 1.08 |

TABLE 49 -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

| | 1940 | | 1945 | | 1946 | | 1947 | | 1948 | | 1949 | | 1950 | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| WEBER COUNTY | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total | Taxes Charged | % of Total |
| City and Town Lots | $ 353,385 | 18.34 | $ 455,419 | 19.72 | $ 480,211 | 19.55 | $ 543,443 | 18.76 | $ 510,484 | 16.88 | $ 532,638 | 16.66 | $ 618,871 | 16.84 |
| Imp. Farm Land-Dry | 3,392 | .18 | 3,410 | .15 | 3,172 | .13 | 3,985 | .13 | 3,842 | .13 | 4,512 | .14 | 6,117 | .17 |
| Imp. Farm Land-Irrig'd. | 86,303 | 4.48 | 88,358 | 3.83 | 91,914 | 3.74 | 116,362 | 4.02 | 107,619 | 3.56 | 125,837 | 3.94 | 129,915 | 3.54 |
| Unimproved Farm Land | 14,365 | .74 | 15,756 | .68 | 16,026 | .65 | 20,231 | .70 | 18,574 | .61 | 21,651 | .68 | 22,514 | .61 |
| Fruit Land | 3,035 | .16 | 2,654 | .12 | 2,677 | .11 | 3,417 | .12 | 3,238 | .11 | 3,990 | .12 | 4,154 | .11 |
| Grazing Land | 10,707 | .56 | 11,798 | .51 | 11,133 | .45 | 12,646 | .44 | 11,886 | .39 | 14,058 | .44 | 14,941 | .41 |
| Other Land | 32,676 | 1.70 | 4,159 | .18 | 4,789 | .20 | 6,108 | .21 | 37,681 | 1.25 | 22,931 | .72 | 21,673 | .59 |
| Improvements on Lots | 539,323 | 27.99 | 717,880 | 31.09 | 766,738 | 31.22 | 903,989 | 31.21 | 1,035,933 | 34.26 | 1,036,704 | 32.43 | 1,178,153 | 32.07 |
| Improvements on Acreage | 116,300 | 6.04 | 57,143 | 2.48 | 61,741 | 2.51 | 80,545 | 2.78 | 73,351 | 2.43 | 151,084 | 4.73 | 207,871 | 5.66 |
| Range Horses and Mules | 12 | -- | 155 | .01 | 172 | -- | 151 | -- | 113 | -- | 90 | -- | 140 | -- |
| Other Horses and Mules | 2,142 | .11 | 2,410 | .10 | 2,083 | .08 | 1,633 | .06 | 1,305 | .04 | 1,420 | .04 | 1,263 | .03 |
| Range Cattle | 1,098 | .06 | 1,814 | .08 | 1,428 | .06 | 1,254 | .04 | 1,094 | .04 | 1,461 | .05 | 1,882 | .05 |
| Other Cattle | 7,047 | .37 | 14,487 | .63 | 14,031 | .57 | 14,311 | .49 | 13,375 | .44 | 15,382 | .48 | 15,841 | .43 |
| Sheep | 455 | .02 | 540 | .02 | 174 | .01 | 303 | .01 | 129 | -- | 270 | .01 | 458 | .01 |
| Goats | 1 | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Swine | 218 | .01 | 446 | .02 | 440 | .02 | 276 | -- | 189 | -- | 205 | -- | 175 | -- |
| Poultry | 335 | .02 | 622 | .03 | 619 | .03 | 614 | .02 | 527 | .02 | 663 | .02 | 639 | .02 |
| Merchandise | 149,167 | 7.74 | 186,074 | 8.05 | 222,713 | 9.07 | 300,166 | 10.36 | 327,651 | 10.84 | 321,714 | 10.06 | 351,650 | 9.57 |
| Implements, Tools & Mchry. | 46,511 | 2.41 | 52,730 | 2.28 | 56,393 | 2.30 | 74,881 | 2.59 | 78,116 | 2.58 | 81,904 | 2.56 | 98,702 | 2.69 |
| Motor Vehicles | 72,798 | 3.78 | 122,970 | 5.33 | 117,939 | 4.80 | 152,913 | 5.28 | 176,195 | 5.83 | 233,850 | 7.32 | 303,399 | 8.26 |
| Household Furnishings | 8,876 | .46 | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Other Personal Property | 400 | .02 | 13,302 | .58 | 14,317 | .58 | 16,155 | .56 | 14,681 | .49 | 17,099 | .54 | 16,989 | .46 |
| Air Lines | 128 | .01 | 673 | .03 | 687 | .03 | 1,403 | .05 | 2,150 | .07 | 815 | .03 | 401 | .01 |
| Bus Lines | 1,150 | .06 | 2,074 | .09 | 3,327 | .14 | 3,770 | .13 | 4,426 | .15 | 4,865 | .15 | 5,485 | .15 |
| Car Companies | 19,931 | 1.03 | 23,618 | 1.02 | 24,251 | .99 | 23,611 | .82 | 23,625 | .78 | 23,511 | .74 | 26,518 | .72 |
| Express Companies | 172 | .01 | 316 | .01 | 426 | .02 | 449 | .02 | 287 | .01 | 271 | .01 | 265 | .01 |
| Gas Companies | 25,149 | 1.30 | 27,527 | 1.19 | 29,017 | 1.18 | 33,193 | 1.15 | 36,218 | 1.20 | 42,219 | 1.32 | 49,582 | 1.35 |
| Pipe Line Companies | 1 | -- | 1 | -- | -- | -- | -- | -- | 1 | -- | -- | -- | 2,227 | .06 |
| Power Companies | 101,187 | 5.25 | 87,774 | 3.80 | 93,489 | 3.81 | 104,756 | 3.62 | 89,262 | 2.95 | 93,367 | 2.92 | 108,120 | 2.94 |
| Railroad | 226,166 | 11.74 | 261,549 | 11.33 | 276,835 | 11.27 | 299,100 | 10.33 | 278,625 | 9.21 | 273,560 | 8.56 | 289,025 | 7.87 |
| Telegraph Companies | 3,478 | .18 | 2,521 | .11 | 2,054 | .08 | 2,391 | .08 | 1,828 | .06 | 1,762 | .06 | 1,859 | .05 |
| Telephone | 30,949 | 1.61 | 54,064 | 2.34 | 55,508 | 2.26 | 64,427 | 2.22 | 58,016 | 1.92 | 56,341 | 1.76 | 66,047 | 1.80 |
| Terminal | 68,890 | 3.57 | 92,099 | 3.99 | 97,173 | 3.96 | 104,967 | 3.62 | 107,150 | 3.54 | 105,315 | 3.29 | 120,720 | 3.29 |
| Transit & Tract'n Companies | 1,028 | .05 | 4,521 | .20 | 4,430 | .18 | 5,286 | .18 | 6,331 | .21 | 7,101 | .22 | 8,529 | .23 |
| Water Companies | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| Mining Companies | 90 | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- | --- | -- |
| TOTALS | $ 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 | $ 3,196,590 | 100.00 | $ 3,674,125 | 100.00 |
| Assessed by: | | | | | | | | | | | | | | |
| County Assessor | $ 1,448,546 | 75.18 | $ 1,752,127 | 75.89 | $ 1,868,710 | 76.09 | $ 2,253,383 | 77.78 | $ 2,415,983 | 79.90 | $ 2,587,463 | 80.94 | $ 2,995,347 | 81.52 |
| State Tax Commission | 478,319 | 24.82 | 556,737 | 24.11 | 587,197 | 23.91 | 643,353 | 22.22 | 607,919 | 20.10 | 609,127 | 19.06 | 678,778 | 18.48 |



TABLE 50 -- SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDING JUNE 30, 1949 and 1950

| CLASSIFICATION | Number of Licenses and Returns 1949 | 1950 | Amount Assessed 1949 | 1950 | Amount Collected 1949 | 1950 |
|---|---|---|---|---|---|---|
| BEER TAX ...................... | 230 | 283 | $ 282,202.10 | $ 277,990.78 | $ 280,164.02 | $ 277,882.88 |
| CAR AND BUS TAX ............... | 200 | 209 | 153,711.30 | 150,814.27 | 155,872.68 | 153,274.71 |
| CIGARETTE TAX | | | | | | |
| Licenses...................... | 3,611 | 3,629 | 36,110.00 | 36,290.00 | 36,060.00 | 36,344.12 |
| Stamps ....................... | 898 | 860 | 873,623.70 | 863,212.76 | 867,063.17 | 869,144.54 |
| Deficiencies ................. | 1 | | .15 | | | |
| Total ..................... | 4,510 | 4,489 | 909,733.85 | 899,502.76 | 903,123.17 | 905,488.66 |
| CORPORATION FRANCHISE TAX | | | | | | |
| Tax .......................... | 4,003 | 4,221 | 2,819,104.87 | 2,355,672.31) | | |
| Penalties and Interest ....... | | | 71,411.53 | 5,989.58) | 3,141,613.22 | 2,610,337.33 |
| Deficiencies ................. | 525 | 397 | 271,676.21 | 98,622.95) | | |
| Agr. Coop. Assn. Lic. Fees ... | 127 | 122 | 635.00 | 610.00 | 635.00 | 620.00 |
| Reinstatements ............... | 24 | 18 | 553.55 | 1,232.07 | 543.55 | 1,226.17 |
| Total ..................... | 4,679 | 4,758 | 3,163,381.16 | 2,462,126.91 | 3,142,791.77 | 2,612,183.50 |
| INDIVIDUAL INCOME TAX | | | | | | |
| Tax .......................... | 193,452 | 198,518 | 4,116,395.13 | 4,030,686.90) | | |
| Penalties and Interests ...... | | | 26,568.38 | 35,403.51) | 4,210,436.64 | 4,111,214.19 |
| Deficiencies ................. | 3,446 | 2,344 | 121,346.65 | 100,382.95) | | |
| Total ..................... | 196,898 | 200,862 | 4,264,310.16 | 4,166,473.36 | 4,210,436.64 | 4,111,214.19 |
| INHERITANCE TAX ............... | 203 | 165 | 436,110.58 | 370,425.67 | 436,110.58 | 370,425.67 |

TABLE 50 — SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDING JUNE 30, 1949 and 1950
(continued)

| CLASSIFICATION | Number of Licenses and Returns 1949 | 1950 | Amount Assessed 1949 | 1950 | Amount Collected 1949 | 1950 |
|---|---|---|---|---|---|---|
| INSURANCE TAX | | | | | | |
| Tax (Fire, Life and Misc.) ... | 412 | 420 | $ 821,325.37 | $ 912,214.35) | $ 830,369.09 | $ 922,816.06 |
| Deficiencies (Fire, Life and Misc.) | 24 | 31 | 14,833.16 | 11,242.35) | | |
| Self-Insurers ............... | 88 | 65 | 56,229.37 | 60,897.93 | 56,225.86 | 60,924.99 |
| Deficiencies ............... | | 1 | | 27.06 | | |
| Total .................. | 524 | 517 | 892,387.90 | 984,381.69 | 886,594.95 | 983,741.05 |
| MINE OCCUPATION TAX ........... | 21 | 21 | 1,322,262.21 | 866,820.48 | 1,363,819.76 | 866,250.57 |
| MOTOR FUEL TAX | | | | | | |
| Licenses .................. | 688 | 680 | 688.00 | 680.00 | 692.00 | 667.00 |
| Gasoline Tax ............... | 647 | 771 | 6,767,364.86 | 7,336,815.66) | | |
| Penalties and Interest ....... | | | 87.81 | 151.27) | 6,774,977.34 | 7,332,186.43 |
| Deficiencies ............... | 15 | 8 | 18,756.54 | 2,391.42) | | |
| Aircraft Fuel Tax ........... | 12 | 12 | 128,119.44 | 82,530.76 | 128,119.44 | 82,530.76 |
| Total .................. | 1,362 | 1,471 | 6,915,016.65 | 7,422,569.11 | 6,903,788.78 | 7,415,384.19 |
| USE FUEL TAX | | | | | | |
| Tax ...................... | 1,381 | 2,307 | 220,123.60 | 269,458.97) | | |
| Penalties and Interest ....... | | | 743.05 | 1,325.41) | 221,864.51 | 272,123.14 |
| Deficiencies ............... | 17 | 12 | 941.20 | 2,577.04) | | |
| Use Fuel Cash Bonds .......... | | | | | 2,190.00 | 5,930.00 |
| Use Fuel Temporary Cash Bonds. | | | | | 130.00 | 3,260.00 |
| Total | 1,398 | 2,319 | 221,807.85 | 273,361.42 | 224,184.51 | 281,313.14 |



TABLE 50 — SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDING JUNE 30, 1949 and 1950
(continued)

| CLASSIFICATION | Number of Licenses and Returns 1949 | 1950 | Amount Assessed 1949 | 1950 | Amount Collected 1949 | 1950 |
|---|---|---|---|---|---|---|
| MOTOR VEHICLE REGISTRATION | | | | | | |
| Passenger License Fees ........ | | | $ 820,626.00 | $ 908,417.00 | $ 820,631.00 | $ 908,437.00 |
| Unladen Weight Fees........... | | | 1,311,844.10 | 1,390,581.14 | 1,311,769.60 | 1,390,518.64 |
| Unladen Weight Inc. Cap. Fees.. | | | 17,194.75 | 17,458.00 | 17,191.25 | 17,458.00 |
| Motorcycle License Fees ....... | | | 4,702.00 | 4,000.50 | 4,702.00 | 4,000.50 |
| Dealer License Plate Fees ..... | | | 7,512.00 | 7,401.00 | 7,512.00 | 7,389.00 |
| Temporary Registration Fees ... | | | 52.00 | | 52.00 | |
| Transfer of Registration Fees.. | | | 22,009.00 | 30,902.00 | 22,009.00 | 30,902.00 |
| Plate Replacement Fees ........ | | | 1,835.00 | 1,805.00 | 1,835.00 | 1,805.00 |
| Penalties .................... | | | 2,183.39 | 2,133.82 | 2,183.39 | 2,133.82 |
| Total .................... | 248,408 | 279,497 | 2,187,958.24 | 2,362,698.46 | 2,187,885.24 | 2,362,643.96 |
| MOTOR VEHICLE CONTROL FUND | | | | | | |
| Certificates of Title ........ | 99,646 | 114,597 | 99,646.00 | 114,597.00 | 99,639.00 | 114,601.00 |
| Duplicate Certificates ........ | 12,741 | 13,230 | 12,741.00 | 13,230.00 | 12,741.00 | 13,230.00 |
| Dealers' Certificates ......... | 668 | 543 | 14,145.00 | 11,350.00 | 14,145.00 | 11,330.00 |
| Miscellaneous Fees ........... | | | 2,083.30 | 2,756.40 | 2,083.30 | 2,756.40 |
| Total .................... | 113,055 | 128,370 | 128,615.30 | 141,933.40 | 128,608.30 | 141,917.40 |
| OLEOMARGARINE TAX ............. | 228 | 229 | 286,258.05 | 322,396.74 | 286,235.74 | 322,795.74 |
| PUBLIC SERVICE COMMISSION FUND .. | 196 | 200 | 59,161.01 | 59,180.47 | 58,824.20 | 61,533.17 |

TABLE 50 — SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDING JUNE 30, 1949 and 1950
(continued)

| CLASSIFICATION | Number of Licenses and Returns 1949 | 1950 | Amount Assessed 1949 | 1950 | Amount Collected 1949 | 1950 |
|---|---|---|---|---|---|---|
| SALES AND USE TAX | | | | | | |
| Tax | 73,605 | 92,051 | $13,441,958.24 | $13,817,652.63) | | |
| Penalties and Interest | | | 42,180.11 | 51,804.15) | $13,598,168.60 | $14,014,231.79 |
| Deficiencies | 2,016 | 1,360 | 134,633.90 | 176,109.73) | | |
| Total | 75,621 | 93,411 | 13,618,772.25 | 14,045,566.51 | 13,598,168.60 | 14,014,231.79 |
| SUSPENSE ACCOUNT | 10,382 | 10,557 | | | 6,159.92 | 8,722.33 |
| VEHICLE CONTROL FUND | | | | | | |
| Original Chauffeurs' Lic. | 3,590 | 4,483 | 3,590.00 | 4,483.00) | | |
| Duplicate Chauffeurs' Lic. | 380 | 393 | 95.00 | 98.25) | | |
| Original Operators' Lic. | 22,865 | 35,433 | 22,865.00 | 35,433.00) | 55,283.75 | 69,863.75 |
| Duplicate Operators' Lic. | 5,885 | 6,994 | 1,471.25 | 1,748.50) | | |
| Renewals | 28,532 | 34,312 | 14,266.00 | 17,156.00) | | |
| Total | 61,252 | 81,615 | 42,287.25 | 58,918.75 | 55,283.75 | 69,863.75 |
| SCHOOL LUNCH FUND | 12 | 12 | 481,638.47 | 469,491.53 | 481,638.47 | 469,491.53 |
| M. V. DEALERS ADMINS. FUND | -- | 1,292 | -- | 23,880.00 | -- | 23,875.00 |
| GRAND TOTAL | 719,179 | 810,277 | $35,365,614.33 | $35,358,532.31 | $35,309,691.08 | $35,452,233.23 |



TABLE 51 — TAX COMMISSION COLLECTIONS AND AMOUNTS PER CAPITA COLLECTED, FISCAL YEARS 1945, 1949 and 1950

| TAX OR FUND | 1945 Amount | 1945 Per Cent of Total | 1945 Collections per Capita* | 1949 Amount | 1949 Per Cent of Total | 1949 Collections per Capita* | 1950 Amount | 1950 Per Cent of Total | 1950 Collections per Capita* |
|---|---|---|---|---|---|---|---|---|---|
| Beer | $ 221,057.45 | 1.13 | $ .35 | $ 280,164.02 | .79 | $ .41 | $ 277,882.88 | .78 | $ .41 |
| Car and Bus | 104,558.29 | .54 | .17 | 155,872.68 | .44 | .23 | 153,274.71 | .43 | .22 |
| Cigarette | 553,147.19 | 2.84 | .88 | 903,123.17 | 2.56 | 1.32 | 905,488.66 | 2.56 | 1.32 |
| Corporation Franchise | 1,472,641.35 | 7.55 | 2.34 | 3,142,791.77 | 8.90 | 4.59 | 2,612,183.50 | 7.37 | 3.81 |
| Individual Income | 2,332,752.66 | 11.96 | 3.70 | 4,210,436.64 | 11.93 | 6.15 | 4,111,214.19 | 11.60 | 5.99 |
| Inheritance | 189,128.40 | .97 | .30 | 436,110.58 | 1.24 | .64 | 370,425.67 | 1.05 | .54 |
| Insurance | 576,240.65 | 2.96 | .91 | 886,594.95 | 2.51 | 1.29 | 983,741.05 | 2.78 | 1.43 |
| Mine Occupation | 857,084.76 | 4.39 | 1.36 | 1,363,819.76 | 3.86 | 1.99 | 866,250.57 | 2.44 | 1.26 |
| Motor Fuel | 3,747,991.55 | 19.22 | 5.95 | 6,903,788.78 | 19.55 | 10.08 | 7,415,384.19 | 20.92 | 10.81 |
| Use Fuel | 100,565.74 | .52 | .16 | 224,184.51 | .64 | .33 | 281,313.14 | .79 | .41 |
| Motor Vehicle Reg'n. | 1,363,879.73 | 6.99 | 2.16 | 2,187,885.24 | 6.20 | 3.19 | 2,362,643.96 | 6.67 | 3.44 |
| Motor Vehicle Control | 60,047.93 | .31 | .10 | 128,608.30 | .36 | .19 | 141,917.40 | .40 | .21 |
| Oleomargarine | 100,608.75 | .52 | .16 | 286,235.74 | .81 | .42 | 322,795.74 | .91 | .47 |
| Public Service Commission | 58,173.69 | .30 | .09 | 58,824.20 | .17 | .08 | 61,533.17 | .17 | .09 |
| Sales and Use | 7,298,408.23 | 37.43 | 11.58 | 13,598,168.60 | 38.52 | 19.85 | 14,014,231.79 | 39.53 | 20.43 |
| Vehicle Control | 29,732.00 | .15 | .05 | 55,283.75 | .16 | .08 | 69,863.75 | .20 | .10 |
| School Lunch | 432,960.42 | 2.22 | ..69 | 481,638.47 | 1.36 | .70 | 469,491.53 | 1.33 | .69 |
| M. V. Dealers Adm'n. | | | | | | | 23,875.00 | .07 | .04 |
| TOTAL COLLECTIONS# | $19,499,448.02 | 100.00 | $30.95 | $35,303,531.16 | 100.00 | $51.54 | $35,443,510.90 | 100.00 | $51.67 |
| Suspense | 4,696.44 | | | 6,159.92 | | | 8,722.33 | | |
| GRAND TOTAL# | $19,504,144.46 | | | $35,309,691.08 | | | $35,452,233.23 | | |

* State of bureau of vital statistics estimates population at 630,000 for fiscal year 1945, at 685,000 for fiscal year 1949 and at 686,000 for fiscal year 1950. # Includes $469.23 in motor transportation tax collected in 1945.

TABLE 52 — COLLECTIONS BY STATE TAX COMMISSION FOR SELECTED FISCAL YEARS, 1945 to 1950 INCLUSIVE

| Tax or Fund | 1945 | 1946 | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|---|---|
| Beer (1) | $ 221,057.45 | $ 307,334.24 | $ 306,978.03 | $ 305,830.29 | $ 280,164.02 | $ 277,882.88 |
| Car and Bus | 104,558.29 | 120,460.23 | 142,030.11 | 150,470.16 | 155,872.68 | 153,274.71 |
| Cigarette | 553,147.19 | 757,165.19 | 826,940.06 | 888,009.38 | 903,123.17 | 905,488.66 |
| Corporation Franchise | 1,472,641.35 | 1,320,945.66 | 1,573,661.92 | 2,260,495.79 | 3,142,791.77 | 2,612,183.50 |
| Individual Income (2) | 2,332,752.66 | 2,579,188.52 | 3,177,317.12 | 3,398,317.22 | 4,210,436.64 | 4,111,214.19 |
| Inheritance (3) | 189,128.40 | 349,696.83 | 532,907.27 | 449,264.45 | 436,110.58 | 370,425.67 |
| Insurance | 576,240.65 | 603,854.59 | 699,775.20 | 815,064.96 | 886,594.95 | 983,741.05 |
| Mine Occupation (4) | 857,084.76 | 656,826.92 | 393,226.23 | 1,359,140.66 | 1,363,819.76 | 866,250.57 |
| Motor Fuel | 3,747,991.55 | 4,922,712.89 | 5,913,041.51 | 6,515,058.11 | 6,903,788.78 | 7,415,384.19 |
| Use Fuel | 100,565.74 | 113,625.31 | 141,753.90 | 177,154.74 | 224,184.51 | 281,313.14 |
| Motor Transportation (5) | 469.23 | — | — | — | — | — |
| Motor Vehicle Registration | 1,363,879.73 | 1,498,420.05 | 1,788,619.31 | 2,012,307.15 | 2,187,885.24 | 2,362,643.96 |
| Motor Vehicle Control | 60,047.93 | 84,580.18 | 106,100.84 | 114,429.00 | 128,608.30 | 141,917.40 |
| Oleomargarine (6) | 100,608.75 | 99,888.90 | 147,389.68 | 268,110.00 | 286,235.74 | 322,795.74 |
| Public Service Commission Fee | 58,173.69 | 65,673.73 | 59,941.40 | 47,733.74 | 58,824.20 | 61,533.17 |
| Sales and Use | 7,298,408.23 | 8,388,486.27 | 11,162,221.48 | 12,639,724.02 | 13,598,168.60 | 14,014,231.79 |
| Vehicle Control | 29,732.00 | 54,647.75 | 51,140.25 | 45,859.25 | 55,283.75 | 69,863.75 |
| School Lunch Fund (7) | 432,960.42 | 498,106.21 | 505,761.11 | 488,655.42 | 481,638.47 | 469,491.53 |
| Motor Vehicle Adm. Fund (8) | — | — | — | — | — | 23,875.00 |
| SUB-TOTAL | $19,499,498.02 | $22,421,613.47 | $27,528,805.42 | $31,935,624.34 | $35,303,531.16 | $35,443,510.90 |
| Suspense | 4,696.44 | 5,649.88 | 8,369.80 | 4,856.33 | 6,159.92 | 8,722.33 |
| GRAND TOTAL | $19,504,144.46 | $22,427,263.35 | $27,537,175.22 | $31,940,480.67 | $35,309,691.08 | $35,452,233.23 |

(1) Rate of tax on beer increased, effective May 8, 1945. (2) Exemptions for discharged veterans under individual income tax law increased for 1946 to 1949, inclusive. (3) Inheritance tax exemptions increased in certain cases, effective May 13, 1947. (4) Mine occupation tax effective May 11, 1937 (5) Motor transportation tax repealed 1935; amount collected in 1945 previously charged off as uncollectible. (6) Oleomargarine license fee repealed, effective May 13, 1947. (7) School lunch fund law effective March 18, 1943. (8) Motor Vehicle Administrator's Fund established July 1, 1949.

TABLE 53 — TAX COMMISSION ADMINISTRATION COSTS, BY TAXES
(To Nearest Dollar)

| TAX OR DIVISION | 1942 | 1943 | 1944 | 1945 | 1946 | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|---|---|---|---|---|
| Individual Income | $ 41,250 | $ 39,472 | $ 49,731 | $ 74,141 | $ 82,891 | $ 98,743 | $ 96,894 | $121,950 | $139,552 |
| Corporation Franchise | 19,748 | 18,896 | 19,181 | 21,497 | 23,706 | 25,908 | 26,949 | 27,429 | 26,374 |
| Sales and Use | 110,082 | 105,336 | 98,064 | 81,046 | 82,479 | 97,842 | 93,705 | 103,089 | 114,862 |
| Gasoline | 9,183 | 8,787 | 8,101 | 7,152 | 7,048 | 7,526 | 7,647 | 8,817 | 8,498 |
| Use Fuel | 3,574 | 3,420 | 5,403 | 7,855 | 4,668 | 4,801 | 4,345 | 4,576 | 7,322 |
| Cigarette | 3,237 | 3,097 | 3,167 | 3,499 | 3,376 | 3,512 | 3,893 | 4,194 | 5,040 |
| Oleomargarine | 1,223 | 1,170 | 1,254 | 1,387 | 1,254 | 1,668 | 1,482 | 1,621 | 1,950 |
| Beer | 1,372 | 1,313 | 1,520 | 1,564 | 1,925 | 2,122 | 1,985 | 2,086 | 2,163 |
| Inheritance | 19,511 | 18,670 | 6,560 | 8,130 | 10,630 | 15,325 | 15,040 | 14,351 | 13,157 |
| Insurance | 1,061 | 1,015 | 1,183 | 1,281 | 1,139 | 1,365 | 1,268 | 1,384 | 1,442 |
| Car and Bus | 1,047 | 1,002 | 962 | 1,011 | 1,256 | 1,456 | 1,268 | 1,363 | 1,340 |
| Motor Vehicle Registration | 101,915 | 97,521 | 130,233 | 118,577 | 105,217 | 164,301 | 157,629 | 210,564 | 207,086 |
| Drivers' License | 56,503 | 54,067 | 53,938 | 58,479 | 68,865 | 100,149 | 82,330 | 97,636 | 112,620 |
| Property | 42,051 | 40,238 | 40,199 | 48,735 | 52,643 | 65,207 | 78,282 | 75,409 | 76,721 |
| Utility Fee | 510 | 488 | 354 | 585 | 526 | 604 | 645 | 821 | 901 |
| Mine Occupation | 1,548 | 1,481 | 1,677 | 1,559 | 1,634 | 1,798 | 1,927 | 1,963 | 2,080 |
| M. V. Dealers Admn. Fund | --- | --- | --- | --- | --- | --- | --- | --- | 16,042 |
| TOTAL | $413,813 | $395,972 | $421,527 | $436,499 | $449,256 | $592,326 | $575,289 | $677,252 | $737,147 |

(Per $100 Collected)

| TAX OR DIVISION | 1942 | 1943 | 1944 | 1945 | 1946 | 1947 | 1948 | 1949 | 1950 |
|---|---|---|---|---|---|---|---|---|---|
| Individual Income | $ 3.23 | $ 1.92 | $ 2.03 | $ 3.18 | $ 3.21 | $ 3.11 | $ 2.85 | $ 2.90 | $ 3.39 |
| Corporation Franchise | 1.53 | 1.32 | 1.28 | 1.46 | 1.79 | 1.65 | 1.19 | 0.87 | 1.01 |
| Sales and Use | 2.06 | 1.56 | 1.36 | 1.11 | 0.98 | 0.88 | 0.74 | 0.76 | 0.82 |
| Gasoline | 0.21 | 0.21 | 0.21 | 0.19 | 0.14 | 0.13 | 0.12 | 0.13 | 0.11 |
| Use Fuel | 6.68 | 5.96 | 6.39 | 7.88 | 4.14 | 3.44 | 2.47 | 2.06 | 2.69 |
| Cigarette | 0.73 | 0.49 | 0.49 | 0.63 | 0.45 | 0.42 | 0.44 | 0.46 | 0.56 |
| Oleomargarine | 1.34 | 1.19 | 1.28 | 1.38 | 1.26 | 1.13 | 0.55 | 0.57 | 0.60 |
| Beer | 1.09 | 0.66 | 0.76 | 0.71 | 0.63 | 0.69 | 0.65 | 0.74 | 0.78 |
| Inheritance | 4.54 | 5.96 | 2.88 | 4.30 | 3.04 | 2.87 | 3.35 | 3.29 | 3.55 |
| Insurance | 0.25 | 0.21 | 0.20 | 0.22 | 0.19 | 0.20 | 0.16 | 0.16 | 0.15 |
| Car and Bus | 1.00 | 1.06 | 1.00 | 0.97 | 1.04 | 1.02 | 0.84 | 0.87 | 0.87 |
| Motor Vehicle Registration | 7.81 | 7.01 | 9.56 | 8.33 | 6.65 | 8.67 | 7.41 | 9.09 | 8.27 |
| Drivers' License | 154.08 | 133.10 | 133.07 | 196.69 | 126.02 | 195.83 | 179.51 | 176.61 | 161.20 |
| Utility Fee | 1.58 | 0.56 | 0.55 | 1.00 | 0.80 | 1.01 | 1.35 | 1.40 | 1.46 |
| Mine Occupation | 0.19 | 0.19 | 0.18 | 0.18 | 0.25 | 0.46 | 0.14 | 0.14 | 0.24 |
| M. V. Dealers Admn. Fund | — | — | — | — | — | — | — | — | 67.19 |
| WEIGHTED AVERAGE | $ 2.59 | $ 2.13 | $ 2.14 | $ 2.24 | $ 2.00 | $ 2.15 | $ 1.80 | $ 1.92 | $ 2.08 |

TABLE 54 - APPROPRIATIONS AND DISBURSEMENTS. JULY 1, 1948 to JUNE 30, 1949

| Balance in appropriations (Item 77, Chapter 143, Laws of Utah 1947) as shown in Ninth Biennial Report of Utah State Tax Commission; additional funds made available; and disbursements therefrom | Appropriations Etc. | Disbursements | Balance (lapsed) June 30,1949 |
|---|---|---|---|
| **General Fund:** | | | |
| Unexpended balance, July 1, 1948 . . . . . . . . | $188,142.24 | | |
| Cash disbursements $187,005.54 | | | |
| Less: | | | |
| Refunds of expenditures $343.34 | | | |
| Less sale of equipment 710.00 | | | |
| 1,053.34 | | | |
| Net cash expenditures . . . . . . . . . . | | $185,952.20 | |
| Balance (lapsed into State General Fund). . . . | | | $2,190.04 |
| **Emergency Relief Fund:** | | | |
| Unexpended balance, July 1, 1948 . . . . . . . . | 110,000.00 | | |
| Disbursements . . . . . . . . . . . . . . . . . | | 110,000.00 | |
| **Motor Fuel Tax Fund:** | | | |
| Unexpended balance, July 1, 1948 . . . . . . . . | 15,000.00 | | |
| Disbursements . . . . . . . . . . . . . . . . . | | 15,000.00 | |
| **Motor Vehicle Registration Funds:** | | | |
| Unexpended balance, July 1, 1948 . . . . . . . | 150,000.00 | | |
| Disbursements . . . . . . . . . . . . . . . . . | | 150,000.00 | |
| **Motor Vehicle Control Fund:** | | | |
| Unexpended balance, July 1, 1948 . . . . . . . | 152,000.00 | | |
| Disbursements . . . . . . . . . . . . . . . . . | | 152,000.00 | |
| **Vehicle Control Fund:** | | | |
| Unexpended balance, July 1, 1948 . . . . . . . | 37,500.00 | | |
| Additional allocated from fund November 23, 1948 and May 31, 1949, under sub-section 57-4-19 (c), Utah Code Annotated 1943 (See Attorney General's letter dated August 12, 1946) . . . . . . . . . | 26,800.00 | | |
| Disbursements . . . . . . . . . . . . . . . . . | | 64,300.00 | |
| Total available from appropriations and additional allocations . . . . . . . . . . . . | $679,442.24 | | |
| Total disbursements . . . . . . . . . . . . . . | | $677,252.20 | |
| Unexpended balance (lapsed into State General Fund) | | | $2,190.04 |



TABLE 55 - APPROPRIATIONS AND DISBURSEMENTS, JULY 1, 1949 to JUNE 30, 1950

| General legislative appropriation, Item 76, Chapter 98, Laws of Utah, 1949 | Appropriations | Cash Disbursements | Unexpended Balance June 30,1950 |
|---|---|---|---|
| Appropriated from State General Fund . . . . . . . | $275,000.00 | | |
| Allotments $217,500.00 | | | |
| Cash disbursements $159,263.72 | | | |
| Less credits (refunds) 658.26 | | | |
| Net cash expenditures . . . . . . . . . . . | | $158,605.46 | |
| Unexpended balance . . . . . . . . . . . . . . . . | | | $116,394.54 |
| Appropriated from Emergency Relief Fund . . . . . . | 300,000.00 | | |
| Disbursements . . . . . . . . . . . . . . . . . . . | | 150,00.00 | |
| Unallotted balance, June 30, 1950 . . . . . . . . | | | 150,000.00 |
| Appropriated from Motor Fuel Tax Fund . . . . . . . | 45,000.00 | | |
| Disbursements . . . . . . . . . . . . . . . . . . . | | 22,500.00 | |
| Unallotted balance, June 30, 1950 . . . . . . . | | | 22,500.00 |
| Appropriated from Motor Vehicle Registration Fund | 400,000.00 | | |
| Disbursements . . . . . . . . . . . . . . . . . . | | 200,000.00 | |
| Unallotted balance, June 30, 1950 . . . . . . . | | | 200,000.00 |
| Appropriated from Motor Vehicle Control Fund . . | 280,000.00 | | |
| Disbursements . . . . . . . . . . . . . . . . . . | | 140,000.00 | |
| Unallotted balance, June 30, 1950 . . . . . . . | | | 140,000.00 |
| Appropriated from Vehicle Control Fund, (Drivers' License). . . . . . . . . . . . . . . . . . . | 260,000.00 | | |
| Disbursements . . . . . . . . . . . . . . . . . . | | 50,000.00 | |
| Unallotted balance, June 30, 1950 . . . . . . . | | | 210,000.00 |
| Total Appropriations . . . . . . . . . . . . . . | 1,560,000.00 | | |
| Total Disbursements . . . . . . . . . . . . . . | | 721,105.46 | |
| Balance carried to Second Fiscal Year . . . | | | 838,894.54 |
| To reconcile with Department of Finance Statement: | | | |
| Cash disbursements as shown by Department of Finance. . . . . . . . . . . . . . . . . . . . . | | $721,763.72 | |
| Deduct refunds . . . . . . . . . . . . . . . . . . | | 658.26 | |
| | | $721,105.46 | |
| Add encumbrances as of June 30, 1950 . . . . . . | | 13,075.24 | |
| Total expended and encumbered . . . . . . . . . . | | $734,180.70 | |
| Available from appropriation for fiscal year 1951 | | 825,819.30 | |
| Total appropriated in Item 76, Section 14, Chapter 98, Laws of Utah, 1949 . . . . . . . . | | $1,560,000.00 | |

| Legislative appropriation, Item 25, Section 14, Chapter 98, Laws of Utah, 1949 | Appropriations | Disbursements | Unexpended Balance June 30,1950 |
|---|---|---|---|
| Appropriated from State General Fund - inheritance tax appraisers' fees . . . . . . . . . . . . . | $20,000.00 | | |
| Disbursements | | $ 7,850.98 | |
| Unexpended balance, June 30, 1950 . . . . . . . | | | $ 12,149.02 |

TABLE 55 - (Continued) APPROPRIATIONS AND DISBURSEMENTS, JULY 1, 1949 to JUNE 30, 1950

| Legislative appropriation, Section 7 (B), Chapter 67, Laws of Utah, 1949 | Appropriations | Disbursements | Unexpended Balance June 30, 1950 |
|---|---|---|---|
| Appropriated - all fees collected under Section 7 (A), Chapter 67, Laws of Utah, 1949 - tax commission collections, July 1, 1949 to June 30, 1950 (allocated $18,000.00) . . . . . . . . . . . . . . . . . . | $23,875.00 | | |
| Cash disbursements . . . . . . . . . . . . . . | | $16,041.78 | |
| Unexpended balance, June 30, 1950 . . . . . . . | | | $7,833.22 |
| To reconcile with Department of Finance Statement: | | | |
| Cash disbursements . . . . . . . . . . . . . . . | | $16,041.78 | |
| Add encumbrances as of June 30, 1950 . . . . . . | | 69.00 | |
| Unencumbered balance as of June 30, 1950 . . . . | | 1,889.22 | |
| Total allotment | | $18,000.00 | |

NOTE: Under section cited above, all fees of Motor Vehicle Dealers Administration Department are available for allotment to meet expense of the division.

STATE OF UTAH )
)ss.
COUNTY OF SALT LAKE)

Patrick Healy, Jr., R.E. Hammond, Elisha Warner, and J. Welton Ward, the appointed, qualified and acting members of the State Tax Commission of Utah, being severally sworn, each for himself deposes and says that the foregoing statements entitled "Appropriations and Disbursements, July 1, 1948 to June 30, 1949" and "Appropriations and Disbursements, July 1, 1949 to June 30, 1950" 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, 1949 and June 30, 1950, have been expended. This statement is submitted pursuant to the requirements of Section 87-10-1, Utah Code Annotated 1943.

Patrick Healy Jr.
Patrick Healy, Jr.

Roscoe E. Hammond
Roscoe E. Hammond

Elisha Warner
Elisha Warner

J. Welton Ward
J. Welton Ward

Subscribed and sworn to before me
this 30th day of September, 1950

Notary Public

My commission expires April 5, 1954