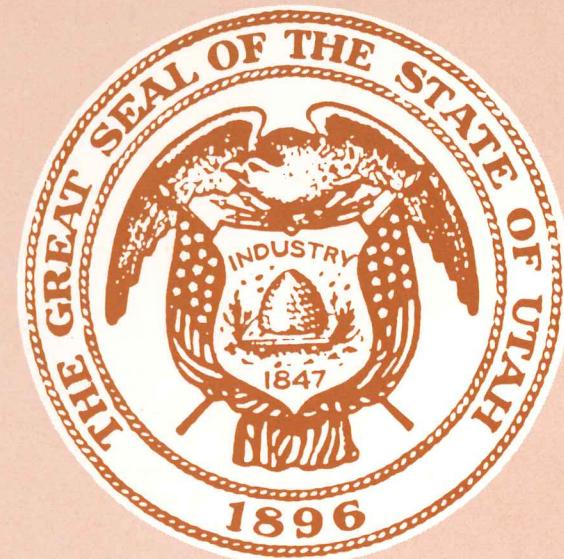


1951 - 1952



eleventh
biennial
report

**ELEVENTH
BIENNIAL REPORT**

of the

UTAH STATE TAX COMMISSION

**PATRICK HEALY, JR.,
Chairman**

ROSCOE E. HAMMOND

J. WELTON WARD

SELVOY J. BOYER

**C. R. OPENSHAW, JR.
Executive Secretary**



For the Years 1951 - 52

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

To the Governor
and Members of the Thirtieth Legislature
of the State of Utah

Gentlemen:

We submit herewith the biennial report of the State Tax Commission covering the period from July 1, 1950, to June 30, 1952.

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

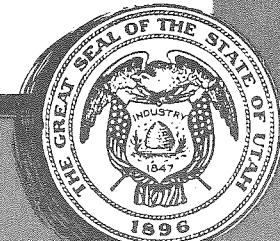
Patrick Healy Jr.
Patrick Healy, Jr., Chairman

Roscoe E. Hammond
Roscoe E. Hammond, Commissioner

J. Welton Ward
J. Welton Ward, Commissioner

Selvoy J. Boyer
Selvoy J. Boyer, Commissioner

C. R. Openshaw Jr.
C. R. Openshaw, Jr., Executive Sec'y.



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

Collected by				Total
State Tax Commission(1)	From Property Taxes (2)	From Federal Government(3)	From All Other Sources(4)	Revenue Receipts(4)

AMOUNT

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	38,396,682
1945	19,465,465	2,199,150	7,555,568	8,011,180	37,231,364
1946	22,390,223	2,916,532	5,079,535	9,442,919	39,829,208
1947	27,481,055	1,970,193	9,092,603	11,458,188	50,002,040
1948	31,861,076	5,867,411	10,658,865	10,787,875	59,175,228
1949	35,223,164	6,850,049	10,394,417	14,367,817	66,835,437
1950	35,401,806	6,857,702	11,399,566	13,918,846	67,577,921
1951	41,860,530	6,897,828	13,541,264	14,955,863	77,255,484
1952	47,055,268	5,828,720	11,065,467	16,163,462	80,112,917

PERCENT

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	52.28	5.91	20.29	21.52	100.00
1946	56.22	7.32	12.75	23.71	100.00
1947	54.96	3.94	18.18	22.92	100.00
1948	53.84	9.92	18.01	18.23	100.00
1949	52.70	10.25	15.55	21.50	100.00
1950	52.38	10.15	16.87	20.60	100.00
1951	54.18	8.93	17.53	19.36	100.00
1952	58.74	7.27	13.81	20.18	100.00

Sources: Biennial reports of state treasurer and state auditor. Amounts for 1945 to 1950 revised.

(1) 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.
 (2) Property taxes are administered but not collected by tax commission.
 (3) Federal grants to the state chiefly for road, welfare, health and war training purposes. (4) 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.

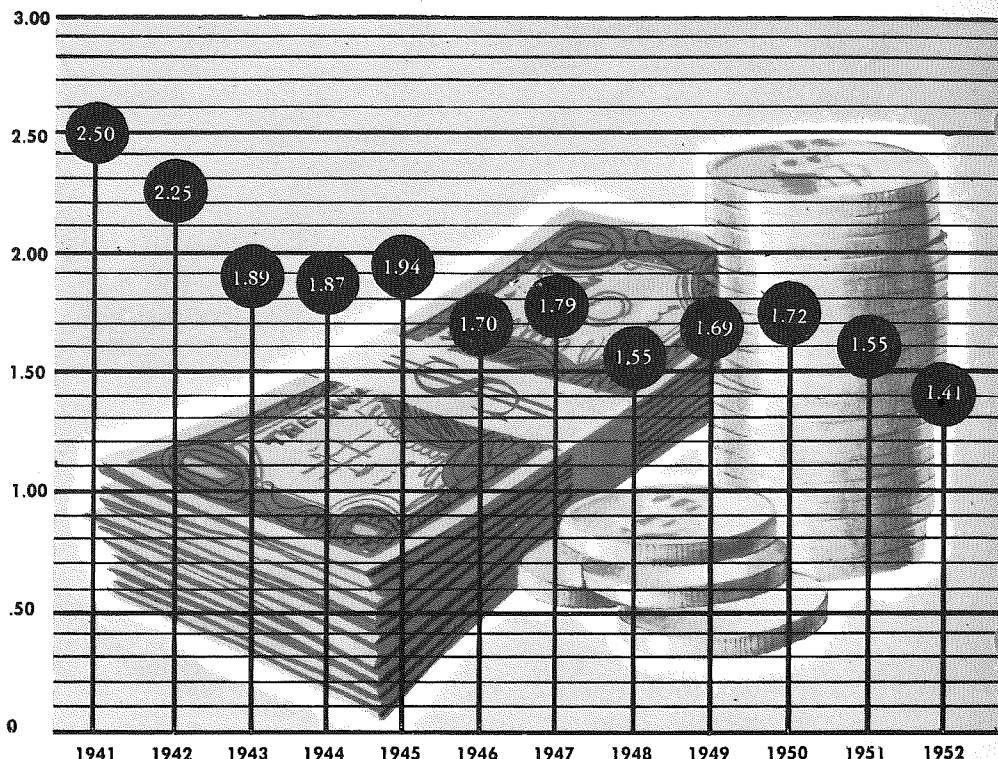
SUMMARY OF RECOMMENDATIONS

We respectfully recommend that:

1. The State of Utah adopt as a fundamental policy the elimination of a state property tax either for state general fund or for state school purposes, except in those years when an emergency may arise and may require the imposition of such a tax.
2. The individual income tax act be amended so as to provide to the taxpayers who pay a state income tax the equitable features which are now incorporated in the federal income tax law and that the date for final payment of the tax be extended from March 15 to April 15.
3. Adequate provision be made for an effective long-range program for the equalization of property values throughout the state.
4. The law dealing with the valuation of mines based upon net proceeds be clarified.
5. A provision be enacted in the mine tax law to require the county assessor of the county in which the mine is situated to assess the surface value of mines and mining claims in those cases where the surface is owned separate and apart from the underground rights.
6. The inheritance tax law be completely rewritten or repealed.

ELEVENTH BIENNIAL REPORT
of the
UTAH STATE TAX COMMISSION

DOLLARS SPENT FOR EACH \$100.00 COLLECTED



RECOMMENDATIONS

General Property Taxes

(1) We respectfully recommend that the State of Utah adopt as a fundamental policy the elimination of a state property tax either for state general fund or for state school purposes, except in those years when an emergency may arise and may require the imposition of such a tax.

In the year 1952, for the first time in the history of the state, no state-wide property tax was levied for any state purpose, whether general fund or school. This was made possible (a) by reason of the surpluses available for state school fund purposes; (b) because the legislature made appropriations from the sales tax revenue to be used for school equalization purposes; and (c) because of the mounting collections from income taxes.

The following statement shows the record of state property tax levies since 1940:

Year	State General Fund	State Aid to Local Schools
1940	0.90 mills	6.25 mills
1941	0.70 "	6.00 "
1942	None	4.70 "
1943	None	3.10 "
1944	None	2.90 "
1945	1.10 mills	2.90 "
1946	None	2.70 "
1947	None	8.50 "
1948	None	8.90 "
1949	None	8.28 "
1950	None	8.05 "
1951	None	6.3 "
1952	None	None

In 1936, for the first time since statehood, no property tax was levied for state general fund purposes. During the two years following no levy was made for such purposes. But in 1939, 1940, 1941 and 1945 small levies were made to provide revenue for the state general fund; but no levy for the state general fund has been made since 1945. The statement also shows that in 1947, when the new plan for school equalization became effective, levies were made on property for this purpose—levies which were quite heavy in comparison with state property tax levies in the immediate past. The maximum levy for state school equalization purposes was made in 1948, in the amount of 8.90 mills. During each of the years which followed this levy was reduced until, finally, in 1952 no levy was made for state school equalization purposes.

It is our earnest recommendation that the finances of the state be so organized that it will not be necessary again to make a property tax levy either for state general fund or for state school purposes. We recommend this policy because we believe that the property tax has been increased during past years to a point where the burden is too heavy, and that every reasonable effort should be made to reduce the property tax. We believe this can be done by providing additional revenue to the state school equalization fund from the sales tax.

Individual Income Tax

(2) *We respectfully recommend that the individual income tax act be amended so as to provide the equitable features which are now incorporated in the federal income tax law, and that the date for final payment of the tax be extended from March 15 to April 15.*

The individual income tax act was enacted in 1931. Very few amendments to the law have been made since its enactment. As a result the act is now in need of major changes in order to make the imposition of the tax more equitable.

The personal exemptions which were incorporated in the law at the time it was passed were based upon the principle that the tax should be levied on incomes only above the point where a minimum subsistence would be available to the taxpayer. In 1931 it was estimated that \$600 would provide

minimum subsistence for an individual and \$1,200 for a married couple. Inflation has completely upset the plan which was consistently enacted in 1931. We recommend that the basis for exemptions be changed to meet the situation as exists today and that, as nearly as may be determined, the personal exemptions of individuals be based upon the minimum subsistence for an individual as of today. While, of course, this cannot be determined exactly in each case, still we feel that in general the personal exemptions can be so increased that the equitable features of the income tax law will be restored in such a way that the tax will not be imposed until the individual has at least a minimum amount for his own subsistence.

The federal income tax law has been subject to frequent changes, not only as to the rate of the tax, but also regarding its base, and we feel that many of the changes dealing with the tax base have resulted in a more equitable tax than our own. We recommend that those features of the federal income tax law which provide for a greater degree of fairness and justice in the imposition of the tax be incorporated in our own law. We believe this should be done primarily to bring about a greater degree of equity in the imposition of our state income tax law. We believe also that, to the extent the state income tax law parallels the federal act, to that degree will the administration of the act be simplified. We refer to two items, in particular, in the federal act which we think should be incorporated into the state law. The federal act provides for a deduction of the amount which one spends for medical or hospital bills above 5% of the income of the individual. Our own act has no such provision. This, we think, should be remedied so as to make it possible for the taxpayer to deduct from his tax base those heavy expenses which he is called to bear from time to time in order to get proper medical or hospital facilities for his family. This is a feature which would cost the state very little in revenue and which would provide a material tax reduction in those situations where the need was greatest.

Still another feature of the federal act which is more equitable than our own is the provision which was recently enacted by Congress regarding the capital gains involved in the sale of a home and the purchase of another. The federal law now provides, in effect, that if an individual sells his home for

\$15,000 and buys another one for \$15,000, there is no capital gain considered, even though the original purchase price of his home was \$7,500. But the state law provides for a full tax on the gain of \$7,500 in the case mentioned above. Several very distressing cases have come to the attention of the tax commission where an individual sold his home and immediately re-invested in another home, in another community or possibly in the same community. The selling price of his home may have been twice what he paid for it but, in effect, the transaction simply amounts to a trade of homes. While the individual has more dollars to deal with, he has no more property.

We propose that the final date for filing individual income tax returns be extended from March 15 to April 15 for two reasons. In the first place, March 15 is the deadline for the filing of returns with the U. S. Bureau of Internal Revenue and many taxpayers face a difficult task in their endeavor to have both state and federal returns prepared and filed on time. The postponement of the filing date for state returns will materially help such persons. Then, too, it will help in the administration of the act to have the date for filing extended an additional month. This is due to the fact February 28 is the last day for securing motor vehicle registrations. The bulk of the income tax returns are received before the peak of the registration applications have been processed. A delay of thirty days in the filing of the income tax returns will materially ease the pressure in the tax commission and will serve to reduce confusion and errors.

Equalization of Assessment

(3) *We respectfully recommend that adequate provision be made for an effective long-range program for the equalization of property values throughout the state.*

At the time the state tax commission was created, in 1931, the major problem before the commission was equalization of values for property tax purposes. While other problems have arisen since then, the equalization of property values continues to be a pressing one. During the period between 1931 and 1941, the commission carried on an extensive and aggressive campaign for the equalization of values throughout the state. But as the need for the administration of the sales tax, the

income tax and the various other special taxes increased, the amount of revenue available to the commission for equalization purposes was proportionately reduced, so that during this period of ten years or more the equalization program has not been carried forward with the vigor which the situation demands. The question may now be asked as to whether the state needs an equalization program if the state no longer has a property tax levy. The answer to this question is that, due to the basic concept of our local school finance plan, the minimum local levy must be based upon uniform values as between school districts or else a very unfair situation will develop, which will result in the school district which is under-valued, as compared with others, having a tax advantage based proportionately upon such under-valuation. But if the state no longer has a state-wide levy, there is a serious question as to whether the state should provide funds for the equalization of property values in a situation where all the property taxes go to local purposes. With this in mind we recommend that a plan be developed for the financing of equalization of property tax values through local levies; and in connection with this we recommend that the legislature enact a law which will require the reassessment of all property throughout the state every five years. Such a plan, if it is to be most effective, should be carried on continuously, so that each year a reassessment of about one-fifth of the property of the state will be carried on, under the direction of the tax commission but financed by county funds.

Assessment of Mines

(4) *We respectfully recommend that the law dealing with the valuation of mines based upon net proceeds be clarified.*

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.

Assessment of Surface Rights on Mineral Lands

(5) *We respectfully recommend that a provision be enacted in the mine tax law to require the county assessor of*

the county in which the mine is situated to assess the surface value of mines and mining claims in those cases where the surface is owned separate and apart from the underground rights.

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.

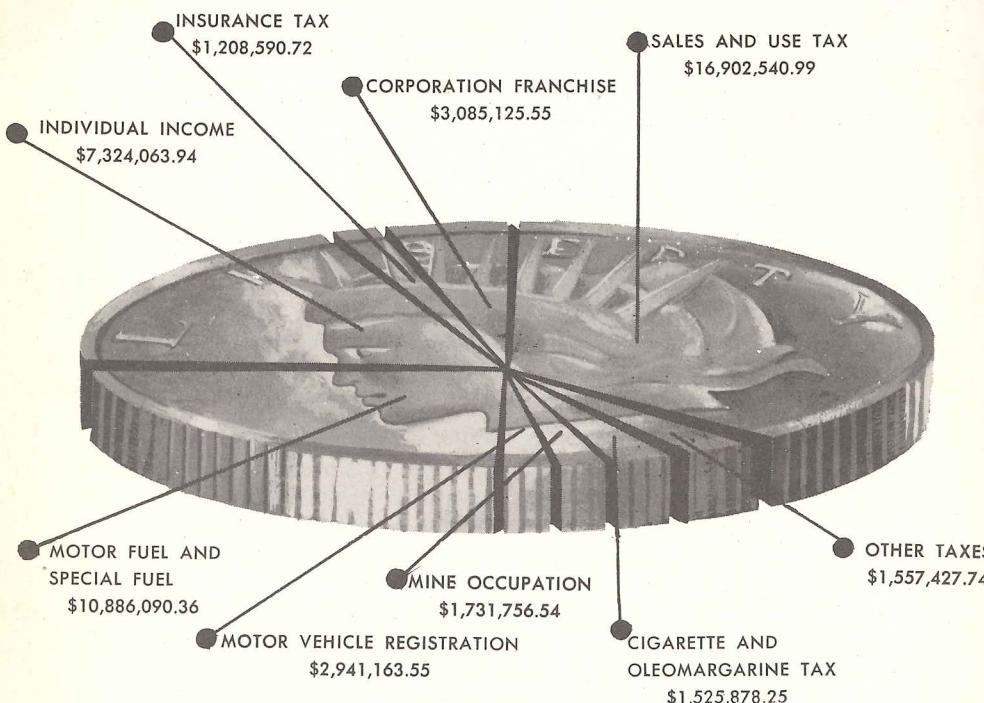
Inheritance Taxes

(6) *We respectfully recommend that the inheritance tax law be completely rewritten or repealed.*

The so-called inheritance tax law is an old one in Utah and has been frequently amended. These piecemeal amendments have resulted in conflicts and confusion in the act. The only way to clear up the situation is by completely rewriting the act, so that its meaning will be clear and understandable. This should be done without further delay or the law should be repealed.

SOURCE OF COLLECTIONS BY STATE TAX COMMISSION

Fiscal Year 1952

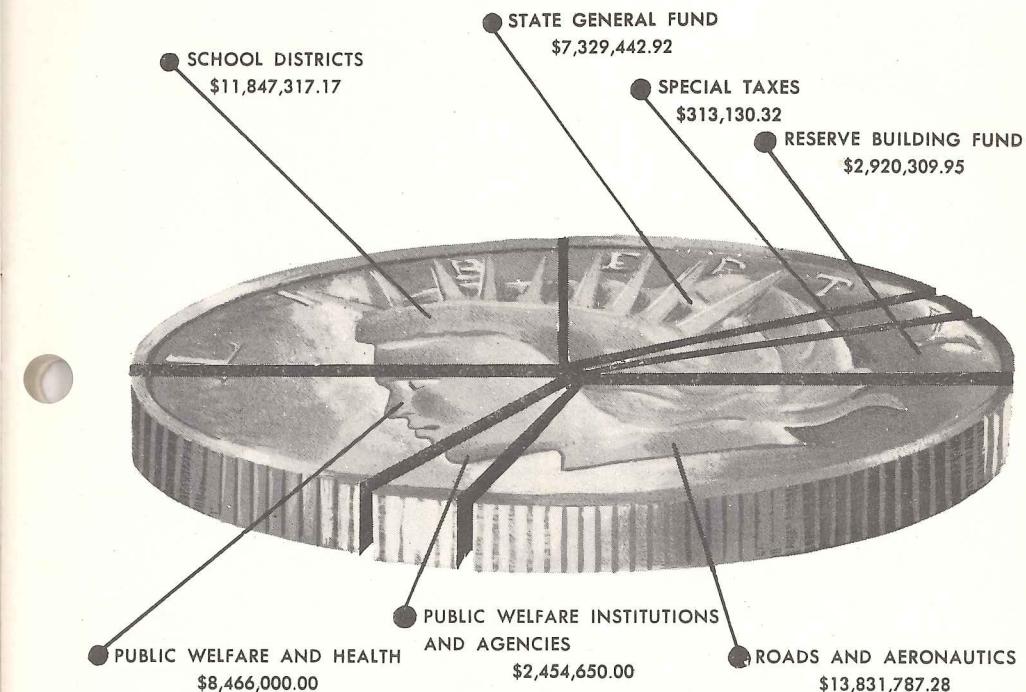


TAX OR FUND

		Amount	Percent
Sales and Use		\$16,902,540.99	35.84
Motor Fuel and Special Fuel.....		10,886,090.36	23.08
Individual Income		7,324,063.94	15.53
Corporation Franchise		3,085,125.55	6.54
Motor Vehicle Registration and Temporary Permit Fees.....		2,941,163.55	6.24
Mine Occupation		1,731,756.54	3.67
Insurance		1,208,590.72	2.56
Cigarette		951,777.35	2.02
Oleomargarine		574,100.90	1.22
School Lunch		527,741.23	1.12
Other Taxes or Funds:			
Inheritance	\$322,796.40		
Beer	269,162.17		
Car and Bus.....	198,622.66		
Motor Vehicle Control.....	151,184.67		
Public Service Commission.....	63,011.05		
M. V. Dealers' Administration.....	25,152.50		
Vehicle Control	1,898.75		
Suspense	(Cr.) 2,141.69	1,029,686.51	2.18
GRAND TOTAL		\$47,162,637.64	100.00

DISPOSITION BY LEGISLATURE OF COMMISSION COLLECTIONS

Fiscal Year 1952

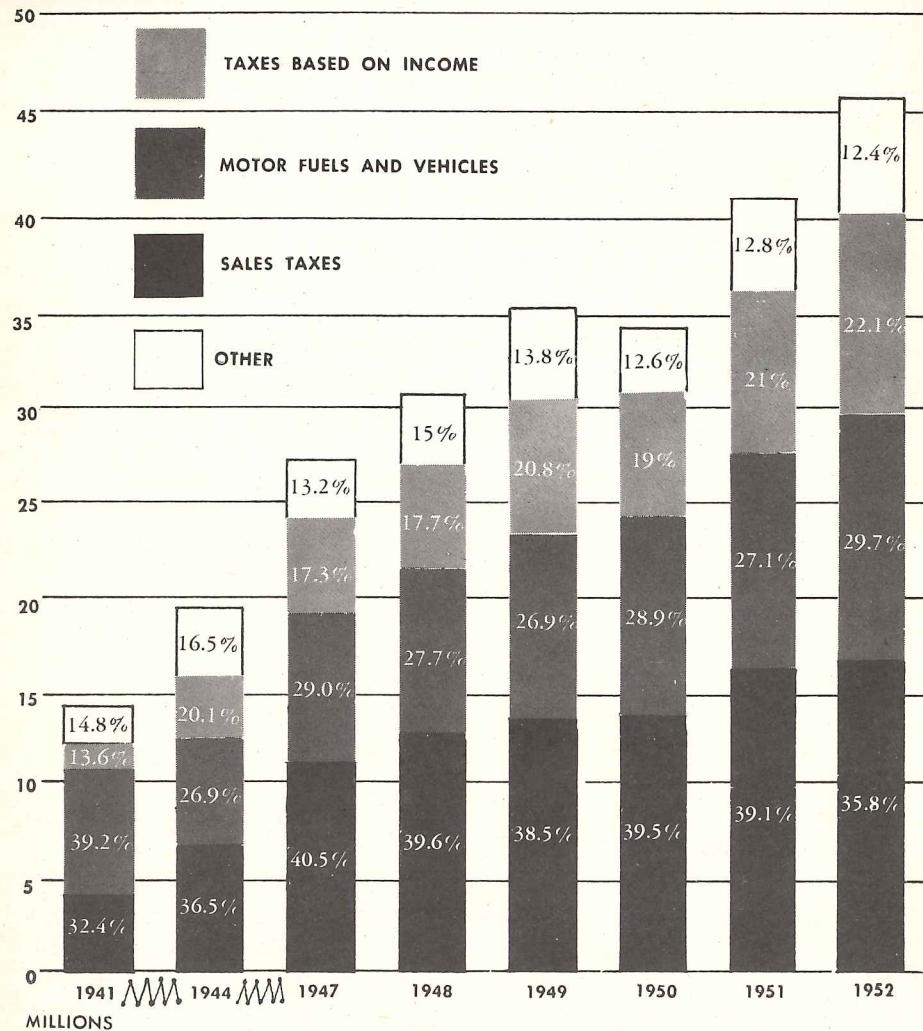


FUND OR FUNCTION

		Amount	Percent
Roads and Aeronautics		\$13,831,787.28	29.33
School Districts		11,847,317.17	25.12
Public Welfare and Health.....		8,466,000.00	17.95
State General Fund.....		7,329,442.92	15.54
Reserve Building Fund.....		2,920,309.95	6.19
Public Welfare Institutions and Agencies.....		2,454,650.00	5.21
Special Taxes:			
Car and Bus Tax.....	\$198,622.66		
Motor Vehicle Control.....	151,184.67		
Firemen's Pension	102,739.71		
Public Service Commission.....	63,011.05		
Motor Vehicle Dealers' Admin.....	25,152.50		
Use Fuel Cash Bonds.....	(Cr.) 4,533.37		
Income and Corporation Franchise Taxes (protested and withheld).....	(Cr.) 222,803.96		
Vehicle Control Fund.....	1,898.75		
Suspense	(Cr.) 2,141.69		
GRAND TOTAL		313,130.32	0.66
		\$47,162,637.64	100.00

TAX COMMISSION COLLECTIONS, BY SOURCES

(Selected Fiscal Years)



50

ADMINISTRATION

In the fiscal year ended June 30, 1952, the Utah state tax commission collected \$4 in taxes for every \$3 it collected in the year ended June 30, 1950.

Reduced to "constant dollars" (U. S. department of labor consumers' price index) the increase in the two years is almost exactly 20 percent, as against 33 percent in current dollars.

Reasons for the increase are varied:

First, there were some changes in the revenue laws. Notably the rate on gasoline and diesel motor fuels was increased from 4 cents to 5 cents a gallon. Also the individual income tax was increased by the removal of \$2100 in the personal exemptions allowable to World War II veterans. Further, a considerable though undetermined increase resulted from taxation of income accruing to nonresidents from certain Utah sources.

Second, increases in values, prices and wages tend to increase some of the general and selective sales taxes, and also taxes based on income. Without any increase in personal exemptions, the number of persons required to file income tax reports increases rapidly as the average dollar income increases.

Third, the increase in population during the two-year period has been substantial.

Fourth, higher living standards increase tax revenue. More families are using telephones and television sets. The market for new or modern used cars has been strong. Business is more active and more profitable. Markets are assured.

Fifth, this commission firmly believes that collections have been substantially stimulated by the adoption of more consistent and more modern procedures and by increased use of mechanical aids. These have for their purpose not only a higher percentage of collection of taxes when due, but also more speedy correction of errors when it is found that taxpayers have overpaid.

The record amply sustains the claim that the efficiency of the state's revenue-collection organization has substantially improved both in recent years and since the period prior to World War II.

YEAR	SALES TAXES	MOTOR FUELS AND VEHICLES	TAXES BASED ON INCOME	OTHER	TOTAL
1941.....	4,563,094.40	5,532,971.92	1,919,548.67	2,080,797.48	14,096,412.47
1944.....	7,192,945.18	5,307,360.70	3,951,503.03	3,242,951.65	19,694,760.56
1947.....	11,162,221.48	7,998,245.81	4,750,979.04	3,625,728.89	27,537,175.22
1948.....	12,639,724.02	8,863,208.25	5,658,813.01	4,778,735.39	31,940,480.67
1949.....	13,598,168.60	9,497,430.58	7,353,228.41	4,860,863.49	35,309,691.08
1950.....	14,014,231.79	10,261,932.44	6,723,397.69	4,452,671.31	35,452,233.23
1951.....	16,401,204.89	11,354,156.75	8,826,300.43	5,392,656.83	41,974,318.90
1952.....	16,902,540.99	13,984,870.70	10,409,189.49	5,866,036.26	47,162,637.44

HOW STATE TAX COMMISSION COLLECTIONS ARE DISTRIBUTED

Fiscal Year Ending June 30	From Taxes Based on Income			Emergency Relief Fund (1)	Road Fund	Special Funds (2)	Totals
	District Fund	General Fund	Other General Fund Revenue Collected				
1941	\$ 1,250,972.65	\$116,990.88	\$ 1,881,988.83	\$ 4,511,518.40	\$ 5,409,833.15	\$ 604,645.89	\$14,105,979.80*
1942	1,737,337.48	579,112.51	2,320,205.92	5,323,799.01	5,511,549.25	3,477,790.23	15,925,794.40
1943	2,587,491.74	862,497.30	2,520,575.46	6,756,396.05	5,518,523.80	374,599.80	18,620,084.15
1944	2,692,440.35	897,346.80	2,673,086.68	7,192,945.18	5,201,689.39	1,037,652.16	19,694,760.56
1945	2,685,832.78	895,277.66	2,483,849.01	7,298,408.23	5,211,997.77	928,779.01	19,504,144.46
1946	2,753,787.98	918,597.99	2,782,901.78	8,388,486.27	6,523,838.25	1,017,653.08	22,427,263.35
1947	3,716,504.52	742,300.80	2,889,372.88	11,162,221.48	7,841,004.72	1,185,770.82	27,537,175.22
1948	5,977,297.11		4,077,565.69	12,639,724.02	8,102,920.00	1,022,973.85	31,910,480.67
1949	6,972,497.49		4,160,820.22	13,598,168.60	9,313,538.53	1,261,666.24	35,309,691.08
1950	6,693,389.85		3,692,159.19	14,014,231.79	10,002,151.29	1,002,101.11	35,422,233.23
1951	8,530,353.96		4,596,008.22	16,401,204.89	11,130,872.65	1,315,879.18	41,974,318.90
1952	10,569,575.94	5,017,851.88	16,902,540.99	13,831,787.28	840,871.55	47,162,637.64	

NOTES: (1) Sales tax receipts comprise the Emergency Relief Fund. For appropriations from this fund, see under heading "Sales and Use Taxes."

(2) 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, since 1943, the School Lunch Fund which amounted to \$469,491.53 in fiscal 1950, \$487,248.42 in 1951, and \$527,741.03 in 1952.

*

* Does not include \$2,872,925.27 unemployment compensation collections. Unemployment compensation contributions of subsequent years were collected by Industrial Commission.

Collection Costs Decrease

Total collections by this commission in the year ended June 30, 1952, were more than three times (334.8 percent) those of fiscal year 1941, which was the last complete fiscal year before Pearl Harbor. Expenditures by the tax commission in the same period were not quite doubled (188.1 percent). To present comparable data throughout the period, costs of the drivers' license division, which was a part of the tax commission organization until fiscal year 1952, and collections from drivers' license fees are omitted in the calculations above, since for the last year of the period such work was taken over by the newly created department of public safety. Collections and costs under the motor vehicle dealers' administration, effective since July 1, 1949, and under the unemployment compensation act, not administered by this commission since 1941, are also omitted, for the same reason.

Thus it is found that whereas this commission expended \$2.50 for every \$100 it collected in 1941, it is now spending only \$1.41, a decrease of 43.6 percent. The decrease results in part from the current economic revolution, and in any event is not an exact measure of any change in the efficiency of the commission's organization, since only a part of the force has anything to do, directly, with the collection of taxes. However, the number of employees (as of June 30 each year) was 172 in 1941 and 186 in 1952, and annual collections per employee and officer in the tax commission organization were slightly less than \$82,000 in 1941 and had increased to well over a quarter of a million dollars in 1952. See the accompanying tabulation "Collections and Expenditures."

Work Per Employee Increases

As another measure of work accomplished—still subject to the qualifications noted above—it is found that the number of returns and registrations per employee handled in 1941 was 2496, this comparing with 4369 in 1952. As thus measured, the work per employee, on the average, had not quite doubled in the twelve years. The ratio is almost exactly seven documents validated in 1952 for every four such transactions in 1941.

This is regardless of the amount of cash involved in each registration fee or tax return. As a matter of fact, the average

UTAH STATE TAX COMMISSION

COLLECTIONS AND EXPENDITURES FISCAL YEARS 1941 to 1952
(Drivers' License and Motor Vehicle Dealers' Divisions
and Unemployment Compensation Amounts Omitted)*

Fiscal Years Ended June 30	Total Collections	Departmental Expenditures	Number of Returns & Registrations	Number of Employees June 30	Ratio of Expenditures to Collections (percent)	Returns and Registrations Per Employee
1941	\$14,079,413	\$352,053	429,236	172	2,50%	2,496
1942	15,889,123	357,310	424,963	159	2,25	2,673
1943	18,579,462	341,905	465,895	159	1.84	2,930
1944	19,654,228	367,590	457,650	147	1.87	3,113
1945	19,474,412	378,020	435,961	116	1.94	2,986
1946	22,372,616	380,940	479,274	171	1.70	2,803
1947	27,486,035	492,177	558,275	168	1.79	3,323
1948	31,894,621	492,959	603,805	178	1.55	3,392
1949	35,254,307	579,617	657,927	183	1.64	3,595
1950	35,358,494	608,485	727,370	187	1.72	3,990
1951	41,880,553	648,464	779,765	191	1.55	4,083
1952	47,135,587	662,343	812,543	186	1.41	4,369
Increase or (-) decrease from 1941 to 1952	234.8%	88.1%	89.3%	8.1%	-43.6%	75.0%

TAX COMMISSION AVERAGE COLLECTIONS AND PAYROLLS BY FISCAL YEARS*

Fiscal Years Ended June 30	AVERAGE COLLECTIONS		P A Y R O L L S		
	Per Return or Registration	Per Employee	AVERAGE PER EMPLOYEE AT END OF FISCAL YEAR		
			Total	Current Dollars	Constant Dollars (U. S. Consumers' Price Index)
1941	\$32.80	\$ 81,857			
1942	37.39	99,932	\$263,592	\$1,658	\$1,422
1943	39.68	116,852	281,691	1,772	1,432
1944	42.95	133,702	290,160	1,974	1,570
1945	44.67	133,386	299,230	2,050	1,594
1946	46.68	130,834	331,853	1,941	1,391
1947	49.23	163,607	376,685	2,242	1,405
1948	52.83	179,183	393,042	2,208	1,284
1949	53.58	192,646	434,046	2,372	1,394
1950	48.61	189,083	466,408	2,494	1,451
1951	53.71	219,270	472,969	2,476	1,334
1952	58.01	253,417	496,269	2,668	1,414
Increase or (-) decrease from 1941 or 1942 to 1952	76.9%	209.6%	88.3%	60.9%	-0.56%

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amount involved in such documents in 1941 was \$32.80, while in 1952 it had increased 77 percent to \$58.01, as shown in the tabulation "Tax Commission Average Collections and Payrolls." Each document passed through the commission's validating machines involves considerable checking and handling by employees who must be trained to do such work accurately, expertly and swiftly; and potentially any such document may involve a considerable amount of correspondence and detail work which is not reflected in the number of documents validated. For example, a motor vehicle registration must be handled several times before all records required by law are completed. And the same is true of almost every payment or return validated.

This commission feels that such statistics indicate trends for which the working force of the commission as a whole is to be commended.

Payroll Expenditures

The last mentioned table reveals also that the total payroll of the tax commission has increased every year during the period covered, and in 1952 the total expenditures for personal services were almost double (188.3 percent) what they were in the 1942 fiscal year. To discover the meaning of such trends, the total payroll of each year was divided by the total of personnel (commissioners and employees) on the closing date of each fiscal year. The result shows a figure somewhat higher than the average salary or wage paid by the tax commission, since during the "rush" periods—January, February and March of each year—it is necessary to provide a considerable number of temporary employees to serve the public more promptly than would otherwise be possible. In 1952, for example, the average per employee of \$2668 would give a monthly pay of \$222, whereas the average salary actually paid during July of this year was about \$215. However, approximately proportionate departures would be shown in at least most of the years covered in the table; and it is undoubtedly true that, as shown by the table, the average payroll outlay per permanent employee increased fairly consistently each year from 1942 to 1952, inclusive.

Such increases were in what economists term "current dollars." But the dollar in 1952 would not purchase as much as

in 1942. The bureau of statistics of the United States department of labor has given much thought to preparation of a "consumers' price index," formerly known as the "cost of living index." This index was recently revised, and aims to give proper weight to the purchases required by a family of moderate income living in an average large city of the United States. While it may be somewhat inaccurate to apply such an index to Utah conditions, nevertheless it is the index most commonly used throughout the nation, and is probably the best obtainable, all things considered.

The right-hand column of the table "Tax Commission Average Collections and Payrolls" converts the figures showing average current dollars into "constant" or "1935-39" dollars.

Subject to the chances for error above noted, it is seen that, according to the table, the \$1658 per permanent employee paid in current dollars by the tax commission in 1942 was actually worth as much, or even more, in living necessities in 1942 as was the \$2668 paid in 1952. The table is sufficiently near the truth to indicate a significant trend; and also to show the lag in time known to exist between a sudden rise in the cost of living and the increase in pay allowed to the public servant.

"Turnover" is Expensive

The tabulation, therefore, indicates that in spite of the increase in work and responsibility laid on the shoulders of the employees as a group, during the past decade, the pay of the individual, in actual value, has not increased. The data shown in the table are not entirely a cause for self-congratulation on the part of the tax commission. Rather do such facts explain, in some measure at least, the large "turnover" of employees which continues to plague the commission. It costs money to train an employee for his or her work, and to correct the errors that arise from the newcomer's lack of experience. If the person leaves the employ of the commission within a short time after acquiring skill and experience necessary for proper performance of assigned duties, the state loses heavily. It is too often the case that the employee leaves to accept a more remunerative position in other employment, public or private.

If it is true anywhere, it is especially true in the revenue department of a state government that the laborer is worthy

of his hire. In Utah the revenue department is the state tax commission; and with particular reference to what are sometimes dubbed "special taxes," it is the "goose that lays the golden eggs."

Get \$4 for \$1 Expended

The tabulation "Additional Tax Deficiency Assessments" compares the amount of deficiency assessments against taxpayers, year by year, with the entire cost of the auditing division of the commission as entered on the records of the department of finance. It shows that the amount of additional taxes alone, collected through the processing of returns in the tax commission's offices, has been, for the past two years, almost four times as much as the cost of the auditing division, which has many other duties. A return of \$4 for each \$1 expended would appear to be well worth while.

However, so closely integrated is the organization of this commission that any type of transaction may involve several divisions. For example, the table shows the number of "prepared returns" issued in connection with individual income tax administration. These are returns in which the tax liability of an individual is computed by the auditing division from information reaching the tax commission offices from various sources. Files, tabulating machine, collection, legal and accounting divisions are all interested in such procedure as well as the auditing division.

Another method of comparing results with the effort in the tax commission office is to say that the total of deficiency assessments, interest and penalties collected, in the fiscal year 1952, amounting to almost \$600,000, was sufficient to pay the entire expenditures of the tax commission, with the exception of the expenses of the motor vehicle registration division, and leave more than \$70,000 over for other state purposes. Within limits, still greater revenue would result from such work if the commission were more adequately staffed. A comparison of the number of returns filed, as shown in the table under discussion, with the number of such returns audited reveals that, especially in the individual income and sales tax fields, many returns are not audited. Each return filed, of course, is examined for such arithmetical errors as show on the face of the return.

ADDITIONAL TAX DEFICIENCY ASSESSMENTS AND OPERATING COSTS
OF THE AUDITING DIVISION FOR FISCAL YEARS 1951 & 1952

Tax	1951	1952
<u>Corporation Franchise Tax</u>		
Number of returns	4,245	4,436
Number of audits:		
Field	4	7
Office	2,097	2,605
Number of deficiencies	479	810
Amount of deficiency assessments	\$ 135,318.28	\$ 155,443.52
<u>Individual Income Tax</u>		
Number of returns	211,924	227,413
Number of audits:		
Field	415	409
Office	2,613	2,762
Prepared returns	2,667	5,651
Number of deficiencies	2,727	1,482
Amount of deficiency assessments	\$ 113,859.15	\$ 81,432.71
<u>Insurance Tax</u>		
Number of returns	497	521
Number of audits:		
Field	0	0
Office	372	391
Number of deficiencies	38	39
Amount of deficiency assessments	\$ 22,931.34	\$ 12,124.39
<u>Special (Use) Fuel Tax</u>		
Number of returns	4,394	6,571
Number of audits:		
Field	41	34
Office	52	40
Number of deficiencies	62	516
Amount of deficiency assessments	\$ 6,774.28	\$ 13,156.17
<u>Sales and Use Tax</u>		
Number of returns	95,162	93,701
Number of audits:		
Field	949	614
Office	856	1,214
Number of deficiencies	983	1,109
Amount of deficiency assessments	\$ 149,084.62	\$ 209,341.11
<u>Totals</u>		
Number of returns	316,222	332,642
Number of audits:		
Field	1,409	1,064
Office	5,990	7,012
Prepared returns	2,667	5,651
Number of deficiencies	4,289	3,956
Amount of deficiency assessments	\$ 427,967.67	\$ 471,497.90
ALL OPERATING COSTS OF AUDITING DIVISION	\$ 112,253.49	\$ 123,708.89
PERCENTAGE OF COST TO ADDITIONAL TAX	26.2	26.2
INTEREST & PENALTIES (NOT INCLUDED IN ABOVE ASSESSMENTS)	\$ 97,619.30	\$ 127,979.50

The Growing Tax Burden

Collections of this commission (drivers' license and dealers' divisions, and unemployment compensation excluded) are shown to have been just over \$14 million in 1941, and by 1951 they were almost \$42 million. General property taxes throughout the same period show similar gains—from \$18.75 million in 1941 to \$45 million in 1951. Such figures seem to lend emphasis to the oft-heard complaint that the tax burden is becoming intolerable. However, the population of the state has grown considerably in the intervening ten years; and the income to individuals has grown even more rapidly, in dollars and cents. According to the United States department of commerce, the income to individuals in Utah was \$585 per capita in the calendar year 1941, had grown to \$1266 in 1950, and to \$1424 in 1951. Omitting trust funds collected under the unemployment compensation law, per capita collections of the state tax commission in 1941 amounted to \$24.49 which was 4.2 percent of the average income to individuals in the state. In 1950, the commission collections are placed at \$50.99

TRENDS SHOWN BY TAXES COLLECTED IN UTAH*

Fiscal Year Ended June 30	Property Taxes Charged for State, County, Municipal & School Purposes	Tax Com. Collect. (less Property (Car & Bus) Taxes)	Total Collect. U. S. Bureau of Internal Revenue District of Utah	Grand Total
1941	\$ 18,227,152	\$ 13,999,970	\$ 14,290,169	\$ 46,517,291
1942	18,752,439	15,821,294	23,682,461	58,256,194
1943	18,572,894	18,525,392	45,409,300	82,507,586
1944	18,613,794	19,598,537	85,919,652	124,131,983
1945	20,083,218	19,399,586	84,635,031	124,117,835
1946	22,931,542	22,306,803	81,941,566	127,179,911
1947	23,422,469	27,395,145	84,224,107	135,041,721
1948	30,326,363	31,790,011	92,246,134	154,362,508
1949	33,702,376	35,153,818	90,735,818	159,592,012
1950	35,857,478	35,298,959	84,012,614	155,169,051
1951	38,168,554	41,815,151	109,532,371	189,515,876
1952	44,996,435	46,964,015	146,667,910	238,628,360
Percent that 1952 is of 1941	246.9%	335.5%	1,026.4%	513.0%

* Table does not include any local taxes other than general property taxes; or any state taxes or fees other than those collected by state tax commission. Utah individuals and corporations pay many federal taxes not collected at Utah district office of the U. S. bureau of internal revenue. On a per capita basis internal revenue paid by residents of this state in 1952 would be about \$295 million.

per capita, which was only 4 percent of the average income to individuals; and the 1951 collections of \$59.14 per capita amount to 4.2 percent of the estimated per capita income to individuals in Utah of \$1424. Similarly, property taxes charged amounted to 5.8 percent of the estimated per capita income in 1941, 4.4 percent in 1950 and 4.6 percent in 1951.

If it be true that the total tax bill has increased more rapidly than the per capita income to individuals in Utah in more recent years, examination would show that such increases are largely in federal, rather than in state or general property taxes.

GENERAL PROPERTY TAXES

Two problems are fundamentally significant in the analysis of the general property tax situation in Utah. One deals with the amount of tax which is collected from property and the other deals with the equalization of property values. The tremendous increase in property taxes during the past few years is shown by the following table, which not only indicates the increase, but also the purpose for which the revenue from property taxes is expended:

Property Taxes Charged

Year	Schools State and Local Levies Combined	Cities and Towns	County (Other Than Roads)	County (Roads)
1946	\$12,269,673	\$5,211,406	\$4,697,491	\$1,068,319
1947	18,545,863	6,143,024	4,224,060	1,259,212
1948	20,319,539	6,810,654	4,947,394	1,462,491
1949	21,473,244	7,119,262	5,719,510	1,384,916
1950	22,873,230	7,558,945	6,015,858	1,566,659
1951	28,514,391	8,235,437	6,299,012	1,759,435
1952	24,991,817	8,903,916	6,212,357	1,873,035

NOTE: See Tables 11 and 20, and footnotes, in Appendix.

It is true that inflation has had its effect, and it is likewise true that there is more property in the state in 1952 than was here in 1946; but neither one of these facts nor a combination of the two will explain the rapid rise of property taxes for school purposes between the years 1946 and 1951. The conclusion is inescapable that property taxes are being rapidly increased in Utah.

It will be observed in the table that for the calendar year 1952 there was a reduction in the amount levied and that this reduction came in the column listed under property taxes levied for school purposes. This does not mean that the revenue for schools was reduced in 1952. As a matter of fact, the total amount of state aid available for schools was higher in 1952 than in 1951. Elsewhere in this report we have stated that no property tax levy was made in 1952 for state purposes. In 1952 it was not necessary to make a property tax levy for school purposes because revenue from other sources was available in such amounts as to meet the requirements for state distribution to local school districts.

UTAH STATE TAX COMMISSION

SUMMARY OF PROPERTY TAXES CHARGED ANNUALLY

Year	Assessed Value of State	TAXES CHARGED			LEVIES (Mills)			
		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	
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	681,586,560	---	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	35,857,478	---	8.28	35.35	
1950	848,379,646	---	6,829,456	38,168,354	---	8.05	36.94	
1951	903,031,056	---	5,689,095	44,996,435	---	6.3	43.53	
1952	961,750,853	---	---	42,239,229	---	---	43.93	
<hr/>								
School Districts		Counties (except roads)		Cities and Towns		Roads		
Year	Local Taxes Charged	Mean Levies (Mills)	Local Taxes Charged	Mean Levies (Mills)	Taxes Charged	Levies (Mills)	Taxes Charged	
1916	\$ 2,766,125	5.20	\$1,279,148	2.40	\$1,922,129	---	\$ 545,113	0.85
1920	6,74,032	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
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	1,862,491	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
1951	22,825,296	25.28	6,299,012	6.98	8,235,417	18.80	1,759,435	1.95
1952	24,991,817	25.99	6,212,357	6.46	8,903,916	19.37	1,873,035	1.95

NOTE—1952 taxes charged and average levies were actually slightly higher in some cases than shown in table. See footnote of Tables 11 and 20. Actual mean levies for purely city and town purposes in recent years are slightly less than shown in table. Property taxes charged for cemetery, water conservation and other districts are included in "taxes charged" column, even though source of such property was outside corporate limits of municipalities. When assessed values of such property is included in base, the mean levy in 1952 becomes 17.09 mills. But actually there was no reversal in trend of purely municipal levies in that year.

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We submit that the mounting property tax load must challenge the thoughtful consideration of every citizen of the state. It was the realization of this property tax problem which prompted us to recommend that the state property tax be discontinued in the future, except insofar as some emergency might necessitate its continuation. Elsewhere in this report the commission has recommended that a sound financial program be developed for the equalization of property values throughout the state.

Land Values Shift

During the past few years the economy of Utah has been greatly changed. The establishment of industries and the development of defense facilities here have, together, resulted in a major shift in population. This, in turn, has brought about a new use of land and new values to land which heretofore the land did not have, and has resulted in the erection of many new structures of different types. While some areas have increased in value on account of this shift, still other parts in our cities and towns have suffered a reduction in current market value, due to a shift in population from such areas. These changes have not generally been recognized on the assessment rolls. Ogden city is one example to the contrary. Through the cooperative efforts of the county commissioners, the assessor of Weber county and the state tax commission, a complete revaluation of all the land and of all buildings has been finished. This revaluation has resulted in a far more equitable tax base and has given the property owners of Ogden an assurance that their property was assessed upon a uniform basis with their neighbors. What has been done in Ogden can be accomplished elsewhere.

PERCENTAGES OF TAXES CHARGED AGAINST CLASSES OF PROPERTY

Calendar Year	Against Property Assessed By County Assessor			Against Property Assessed By State Tax Commission		
	Real Estate Including Bldgs.					
	In Cities and Towns	On Acreage	Total			
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	37.57	14.04	51.71	16.42	68.13	31.87
1947	36.44	14.29	50.73	19.13	69.86	30.11
1948	36.21	13.44	49.65	19.13	68.78	31.22
1949	35.28	13.26	48.24	20.23	68.77	31.23
1950	35.51	13.27	48.78	20.12	68.90	31.10
1951	34.11	12.88	47.02	21.92	68.94	31.06
1952	34.47	11.80	46.27	23.31	69.58	30.42

SCHOOL PROPERTY TAX TRENDS

Item	1947	1948	1949	For School Year Ended June 30			1952	1953**
	1947	1948	1949	1950	1951	1952	1953**	
Number of classroom units	4,841.2	5,438.6	5,582.3	5,754.0	5,964.5	6,218.1	6,386.4	
Total minimum school program:								
Basic	* \$18,741,822	\$19,216,022	\$19,874,355	\$20,568,949	\$21,165,375	\$22,020,927		
Supplemental						\$24,810,082	\$25,189,656	
Total								
Revenue to uniform school fund from income taxes:								
Estimated	\$ 4,000,000	\$ 5,500,000	\$ 6,100,000	\$ 7,150,000	\$ 8,000,000	\$ 11,405,000		
Actual*	\$ 6,090,284	\$ 7,389,840	\$ 6,653,199	\$ 8,766,677	\$ 10,246,770		(N. A.)	
Local school district minimum property tax:								
Levy (mills)	* 10.9	7.0	6.0	6.15	6.7	6.4		
Estimated collections***	\$ 7,191,448	\$ 5,172,631	\$ 4,780,270	\$ 5,055,757	\$ 5,832,625	\$ 5,942,798		
State school equalization property tax:								
Levy (mills)	8.5	8.9	8.28	8.05	6.3	0.0		
Estimated collections***	\$ 1,770,918	\$ 5,608,010	\$ 6,576,631	\$ 6,596,773	\$ 5,483,270	\$ 0.0		
Supplemental (8 mill local levy)								
Total property tax levied for school districts:								
Average (mills)	18.71	27.21	26.55	26.07	26.96	31.58	25.99	
Taxes charged	\$12,269,673	\$18,545,863	\$20,319,539	\$21,473,244	\$22,873,230	\$28,514,391	\$24,991,817 (p)	
Average local school levy (mills)	16.01	18.71	17.65	17.79	18.71	25.28	25.99 (p)	

SCHOOL PROPERTY TAX TRENDS
(Continued)

Item	1947	1948	1949	For School Year Ended June 30			1952	1953**
	1947	1948	1949	1950	1951	1952	1953**	
Revenue receipts of school districts:								
Totals	\$20,402,009	\$27,127,445	\$20,441,216	\$32,514,950	\$34,774,150	\$43,181,224		
Per classroom unit	\$ 4,214.45	\$ 4,387.95	\$ 5,433.17	\$ 5,650.84	\$ 5,830.19	\$ 6,944.44		
Property taxes in percent of total revenue of districts	60.14	68.37	66.75	66.04	65.78	66.03		
School district expenditures for operation and maintenance:								
Total	\$18,498,410	\$23,611,135	\$25,113,846	\$26,134,043	\$27,578,317	\$30,827,414		
Per classroom unit	\$ 4,341.40	\$ 4,504.21	\$ 4,541.89	\$ 4,623.74	\$ 4,957.69	\$ 4,957.69		

Sources, state tax commission reports and files, and biennial Utah School Reports of state department of public instruction.

*—Under law existing prior to 1947, state support to school districts in the school year 1947 totaled \$7,454,294. For part of fiscal 1947, 75 percent of taxes based on income went to the district school fund; and for part of that year, 100 percent of such proceeds went to the uniform school fund. No minimum local levy was required until fiscal 1948. Act of the legislature in June, 1951, distinguished between basic and supplemental minimum programs.

**—Preliminary estimates, on some items, made on information available in August of each year.

***—Estimates include allowances for delinquency in payment of current year's taxes.

(N. A.) Not available. Such data for present school year cannot be ascertained until after close of that year.

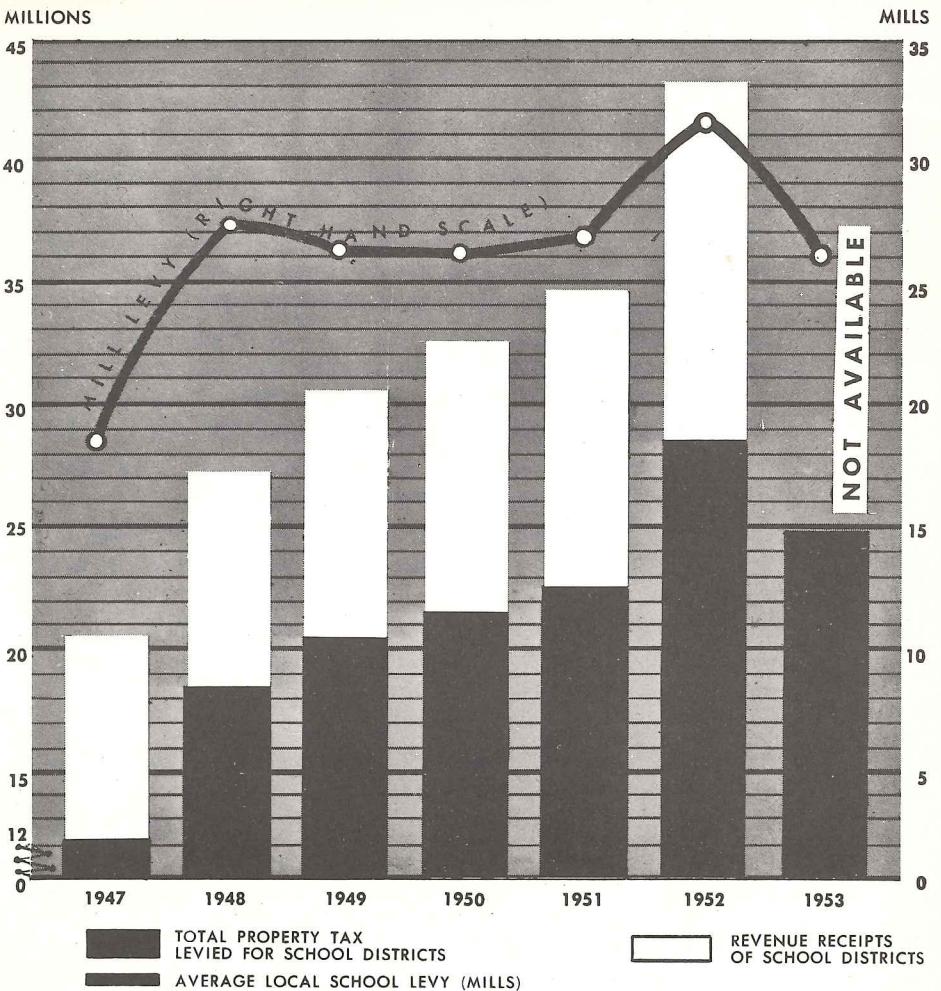
(p) See Tables 11 and 20, and their footnotes, in appendix.

Property Taxes and the Schools

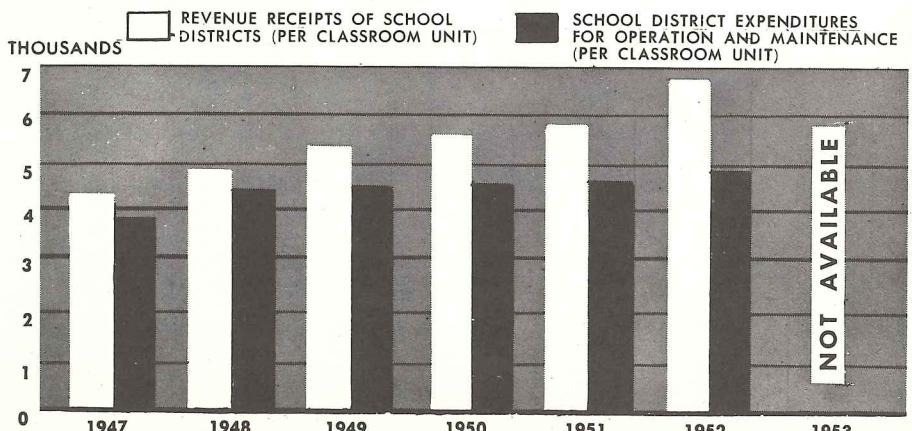
Subsection 75-12-7 (2) as enacted by chapter 80, Laws of Utah, 1947, provides that the tax commission "shall levy on all the taxable property of the state an amount which, together with such other funds as are provided by law, will raise the state's contribution to the minimum school program." Such a duty is important. However, the statutes make the functions of the tax commission in this connection entirely ministerial unless the estimating of revenue to be derived from the individual income and corporation franchise taxes can be regarded as requiring or permitting some exercise of judgment or discretion by the tax commission. The table "School Property Tax Trends" was intended to show the important factors which determined the state school equalization levy each year since the minimum school program law was enacted in 1947.

The table shows that the legislation of 1947 was followed by a sharp increase in the property taxes levied for school district purposes; and the laws enacted by the 1951 legislative sessions brought another increase in such taxes that was only less steep than that of four years before. The rise in the school year 1947-48 came with the establishment of a minimum standard of \$3300 per classroom unit. At the same time the definition of such unit was by statute amended to increase the number of such units by 12.3 percent, while the number of pupils in average daily attendance, as shown by the Utah School Report for that period, increased only 2.6 percent. The amendments of 1951 increased the amount of state aid made available to the so-called "poorer" school districts—those with comparatively low assessed value per pupil—by means of the supplemental minimum school program, which also specified a high minimum effort on the part of the property taxpayers in the affected districts. Both the basic and the supplemental minimum school programs were tied by statute to the cost of operation and maintenance of the schools of the districts; but surpluses in the district general funds may be appropriated, presumably at the close of the school year, to a building reserve fund, which may be used only for capital outlay. Limits of the "leeway" levies for operation and maintenance were also raised; and provision was made for additional levies, without reference to the property-owners by election, for purchase and improvement of sites and buildings and other capital investments.

SCHOOL PROPERTY TAX TRENDS



PER CLASSROOM UNIT



As shown in the tabulation, the number of classroom units for the school year ended in June, 1952, was 28.4 percent higher than that for 1947, the last school year before the minimum school program was in effect. The state aid to schools from the property tax levy was more than three times as high in 1952 as it was in 1947; and the total property taxes levied for school purposes, including the property taxes for state aid in fiscal 1952, were two and a third times as high as those for the school year ended June 30, 1947. The average property tax mill levy for district school purposes was 31.58 in fiscal 1952, as compared with 18.71 mills in 1947. Increases in assessed values resulted in an uninterrupted increase in the total of property tax dollars levied for school district purposes year by year until the current school year.

For the school year ending next June 30, the total of property taxes levied for the district schools shows a reduction of about \$3.5 million as compared with the 1952 total; but the local school district mill levies, and the dollars to be raised therefrom are higher in this school year than in the last. The "Summary of Property Taxes Charged Annually," included in this and preceding reports, shows that, since the date of recovery from the economic depression of the early 30's, local taxes charged for district school purposes have steadily and continuously risen, despite increases in school district revenue from other sources.

THE MOTORIST

Two paramount questions present themselves with reference to taxation of the motorist as such:

First: How may equity be best attained as between the motorist and other taxpayers?

Second: How may equity be best attained as between the operators and owners of various classes of motor vehicles?

These problems are among the most difficult and at the same time the most insistent faced by tax administrators today in practically every state.

Owners or operators of motor vehicles in Utah paid more than \$14 million in taxes and fees to the state in the fiscal year 1952, outside of the property taxes paid to the county treasurers. Nearly all of the \$14 million was collected by this commission and constituted close to 30 percent of the entire collections of the tax commission. Aside from costs of collection and administration, the amounts paid to the state through the tax commission were earmarked for construction and maintenance of state, county and municipal road systems.

Main sources of Utah state revenue from the motor vehicle are the taxes measured by consumption of fuel, known gener-

TAXES PAID BY MOTORISTS

Year (a) Year Assessed	Number Of Motor Vehicles Assessed	Motor Fuel And Other Taxes (b)	Registration License Fees (c)	Property Taxes Charged Against Motor Vehicles	Total (d)
1941	123,694	\$ 4,232,908	\$ 1,300,064	\$ 786,285	\$ 6,319,257
1942	129,113	4,390,098	1,310,533	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	6,199,865
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	10,473,299
1949	174,742	7,127,973	2,373,777	2,096,985	11,596,735
1950	188,947	7,696,697	2,598,300	2,474,287	12,769,284
1951	211,549	8,500,326	2,882,577	3,554,686	14,939,589
1952	222,733	10,886,090	3,256,865	3,389,099	17,532,054

(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; special (use) fuel tax. 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, temporary permit fees.

(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.

SUMMARY BY MONTHS OF MOTOR FUEL AND AVIATION FUEL GALLONAGE AND TAXES,
COMPILED FROM DISTRIBUTORS' RETURNS FOR FISCAL YEARS ENDED JUNE 30, 1951 and 1952,

Month of Return	Refined In Utah*	Imported Into Utah	Exported From Utah	Consumed in Utah (after inventory adjustment)			G A L L O N S		
				O F Tax	Taxable Motor Fuel Consumed In Utah	Statutory Allow- ance for Eva- poration, etc.	Net Gallons	Tax at 5% (Fiscal 1951 4¢)*	
1950:									
July	33,825,156	2,424,685	15,924,678	20,325,163	872,048	19,453,115	583,004	18,870,111	\$ 754,804.49
Aug.	34,137,281	2,252,220	14,780,443	21,903,958	921,152	20,987,906	628,706	20,359,200	814,368.40
Sept.	34,163,480	2,114,503	16,510,413	20,007,570	961,372	19,046,198	570,647	18,475,531	739,022.04
Oct.	31,240,487	2,053,410	14,794,773	18,302,124	751,181	17,750,343	531,708	17,218,635	688,715.46
Nov.	28,913,426	1,935,161	13,757,706	17,120,881	806,159	16,314,722	488,611	15,826,111	633,044.44
Dec.	30,308,166	2,084,842	15,569,189	16,823,819	689,008	16,134,811	483,133	15,651,678	628,067.04
1951:									
Jan.	26,793,022	2,114,385	12,340,488	16,566,919	1,444,037	15,122,882	452,639	14,670,243	586,809.72
Feb.	25,128,535	1,729,002	10,600,012	16,552,525	1,030,242	15,225,283	455,622	14,769,661	590,786.48
Mar.	29,828,872	1,908,251	14,879,454	16,857,669	939,687	15,917,982	476,211	15,441,771	617,604.84
Apr.	36,384,496	2,227,164	19,561,717	19,049,913	3,353,374	17,696,569	529,197	17,167,372	686,694.81
May	37,317,711	1,946,788	21,210,162	18,051,337	998,396	17,059,141	510,710	16,548,431	661,937.24
June	39,303,805	2,123,667	19,024,944	22,106,518	710,158	21,366,390	639,329	20,726,761	829,070.44
Fiscal Year	387,073,437	24,923,098	189,013,979	223,582,556	11,507,214	212,075,342	6,349,817	205,725,525	\$8,228,021.15
1952:									
July	38,036,174	1,850,197	19,288,849	20,599,522	586,388	20,003,134	598,673	19,404,461	\$ 989,782.01
Aug.	42,792,113	1,880,463	22,477,200	22,192,576	311,084	21,984,292	634,194	21,229,801	1,061,077.27
Sept.	37,833,701	1,816,774	20,106,037	19,546,338	371,196	19,177,212	573,748	18,601,496	920,974.70
Oct.	35,944,159	1,957,503	18,480,807	19,446,855	374,221	19,099,634	571,270	18,528,364	926,390.42
Nov.	32,083,170	2,319,534	16,800,205	17,604,459	395,533	17,208,966	514,349	16,694,637	834,310.89
Dec.	32,697,029	1,697,200	20,817,769	13,484,650	361,130	13,025,330	391,440	12,713,790	635,689.46
1952:									
Jan.	31,143,108	1,651,176	17,432,656	15,361,638	440,065	14,921,563	446,196	14,475,367	723,768.36
Feb.	29,968,376	1,879,921	15,717,940	16,130,337	347,982	15,782,375	471,908	15,310,457	765,523.34
Mar.	31,766,803	1,753,896	19,439,742	14,080,957	342,266	13,738,681	410,662	13,228,029	666,403.49
Apr.	36,985,960	2,770,302	20,347,903	19,412,359	379,902	19,035,457	569,333	18,614,124	923,210.19
May	34,609,713	3,322,724	18,975,908	18,561,529	286,120	18,870,509	558,436	18,111,073	905,603.54
June	28,268,245	3,152,859	21,210,022	20,918,182	223,757	20,366,425	618,432	20,045,938	1,002,299.69
Fiscal Year	422,234,651	26,574,519	231,069,038	217,740,162	4,452,544	213,287,618	6,379,038	206,903,560	\$10,364,882.36
Aviation Fuel	13,124,559	469,051	2,750,572	10,813,038	5,520,747	5,222,291	1,199,671	5,162,620	206,206,80
Fiscal Year	435,359,210	27,043,600	233,819,010	288,583,200	9,913,291	218,009,909	6,538,079	212,071,200	\$10,571,386.16

NOTE: Increase 1951 over 1950, 9.97%; 1952 over 1951, 28.46%. * Adjusted for inventory changes. ** Deficiencies, penalties, interest and other adjustments not included.

UTAH STATE TAX COMMISSION

ELEVENTH BIENNIAL REPORT, 1951-52

SUMMARY BY MONTHS OF AVIATION FUEL GALLONAGE AND TAXES COMPILED FROM DISTRIBUTORS'

Month of Return	Refined In Utah*	Imported Into Utah	Exported From Utah	Consumed in Utah (after inventory adjustment)			G A L L O N S		
				O F Tax	Taxable Aviation Fuel Consumed In Utah	Statutory Allow- ance for Eva- poration, etc.	Net Gallons	Amount of Tax at 4¢ Per Gallon*	
1951:									
July	1,404,231	2,650	472,866	934,015	4,94,927	4,39,088	13,173	425,915	\$ 17,036.60
Aug.	1,119,982	7,685	272,551	930,116	4,87,556	4,42,560	13,277	429,283	17,171.32
Sept.	1,816,983	4,770	573,520	1,243,233	812,911	1,35,322	13,060	422,262	16,890.48
Oct.	1,793,720	2,756	301,316	1,495,040	1,010,490	454,550	14,537	470,013	16,800.22
Nov.	1,348,792	1,643	186,221	1,064,014	649,270	444,744	12,443	402,301	16,024.04
Dec.	978,333	2,862	76,107	905,088	474,987	420,101	12,903	447,198	16,687.92
1952:									
Jan.	984,179	2,438	64,787	921,830	542,489	379,341	11,381	367,960	14,784.10
Feb.	1,221,397	3,498	69,600	1,153,295	405,161	22,564	729,270	29,182.30	23,400.84
Mar.	283,059	1,802	77,415	203,446	14,464	190,982	5,729	185,553	7,410.12
Apr.	1,313,273	4,134	321,665	992,742	387,566	605,176	18,155	587,021	12,110.72
May	62,426	207,239	41,800	327,835	15,734	312,131	9,363	302,768	12,110.72
June	825,184	127,574	289,404	663,354	221,192	426,162	13,086	423,076	16,923.04
Fiscal Year	13,124,559	4,69,051	2,750,572	10,843,038	5,220,747	5,322,291	159,671	5,162,620	\$ 206,504.80

* Adjusted for inventory changes. ** Deficiencies, penalties, interest and other adjustments not included.

ally as the gasoline tax and the special fuel tax; and the amounts paid under the motor vehicle act as registration fees, mileage taxes, and for the administration of the anti-theft laws. A comparatively small amount is collected by the department of public safety which, since the beginning of fiscal 1952, has administered the operators' license law; and a still smaller amount by the motor vehicle administrator's division of this commission's organization.

Motor Fuel Taxes

Administrative Costs					
Fiscal Year	Net Collections	Amount	Per \$100 Collected	Statutory Allowance for Collection Costs, etc., Equivalent to	
Motor Fuel (Gasoline) Tax					
1951	\$ 8,137,456.73	\$ 9,046.44	\$.11	\$ 253,992.68	
1952	10,294,384.20	9,301.56	.09	325,338.74	
Special (Use) Fuel Tax					
1951	\$ 355,977.61	\$ 9,780.37	\$ 2.75		
1952	596,239.53	11,720.76	1.97		
Combined Collections					
1951	\$ 8,493,434.34	\$ 18,826.81	\$.22		
1952	10,890,623.73	21,022.32	.19		

The Twenty-ninth Legislature increased the taxes on motor fuels and special fuels from 4 to 5 cents a gallon—or 25 percent. It also repealed the old "use fuel tax" act and inaugurated a new procedure for taxing "special fuels."

The actual increase in taxes collected from the sale of gasoline was found at the close of the year to be 26.5 percent, and on special fuels (usually diesel fuel) it was 67.4 percent. That portion of the increases exceeding 25 percent reflects, in part at least, an increased volume of consumption.

Among the states the 5-cent rate on gasoline is the one most commonly used, and is presently in effect in 15 states and the District of Columbia. Rates range from 3 cents a gallon in Missouri and New Jersey to 7 cents in seven southern states, including Louisiana which recently reduced its rate from 9 cents a gallon. Some 13 states have rates less than 5 cents a gallon, and 20 states higher. California, with a 4½ cent rate, is the only western state with a lower rate than Utah's 5 cents. Arizona and Wyoming also use 5 cents; Nevada 5½ cents; five

of the 11 western states use 6 cents, and Washington 6½ cents. Some 286 municipalities and 12 counties in seven states, including Nevada, New Mexico and Wyoming, also tax gasoline, usually at 1 cent a gallon, but sometimes as high as 3 cents.

Utah law allows a deduction of 3 percent of the gallonage sold by the refiner or importer "for evaporation and loss in handling and expense of collection." The 25 percent increase in the rate per gallon carried a similar increase in the deduction, which in fiscal 1952 was equivalent to \$325,000. The Utah allowance is higher than that in any other western state and about as high as any state uses. This commission has repeatedly voiced the recommendation that an allowance of 1 percent, under modern trade practices, would be ample to cover any but an extraordinary loss, as by fire or accident, for which deduction could be made on proper showing. The service station operator, unless indirectly, seldom participates in the present allowance. Michigan, which allows a 3 percent deduction, is the latest state to deal with this situation by requiring that one-third of the deduction shall be paid to the retailer.

Part of the increase in the yield under the special fuels act in 1952, as compared with that from the use fuel tax in 1951,

VEHICLES USING DIESEL FUELS, FISCAL YEARS 1941-1952

Fiscal Year	No. of Operators	No. of Diesel Vehicles	TAX	
			Amount	Average per Vehicle
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
1951	379	2,192	345,819.74	157.76
1952	425	2,503	579,423.06**	231.49

* From January 1 to June 30.

** Rate of tax increased from 4¢ to 5¢ per gallon effective July 1, 1951.

comes from the greater efficiency made possible by the new law. The trucker using Utah highways only occasionally now pays toward their upkeep a share which formerly he was sometimes able to evade. However, it is indicative of an economic trend in the transportation field to note that the special or use fuel tax has shown an increase every year since the law was enacted in 1941, and grew quite rapidly during World War II, a period when the revenue from the tax on gasoline fell off somewhat, largely because of rationing.

Motor Vehicle Registration

Fiscal Year	Collections (Including motor vehicle control fund)	Administrative Costs	
		Amount	Per \$100 Collected
1951	\$2,790,811.16	\$232,457.45	\$8.33
1952	3,092,348.22	241,116.11	7.80

For the first time in history annual collections by the motor vehicle registration division of this commission's organization exceeded \$3 million in the fiscal year ended June 30, 1952. The collections shown above include in both years the fees paid into the motor vehicle control fund (for services rendered in the administration of anti-theft laws) as has been customary, and also, in fiscal 1952, collections of the 96-hour commercial vehicle temporary permit fees and the mileage fees established by the 1951 legislature at its special session in June, 1951.

Three sections of the Utah motor vehicle act were amended by the Twenty-ninth Legislature. Chapter 85 of the regular

COMPARATIVE SUMMARY, MOTOR VEHICLE REGISTRATIONS

Fiscal Year	Gross Registrations	Fees Collected
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
1951	305,156	2,637,438.31
1952	311,947	2,743,334.79

REGISTRATIONS AND COLLECTIONS, FISCAL YEARS 1951 and 1952

Type of Vehicle or Registration	Number 1951	Number 1952	Amount Collected 1951	Amount Collected 1952
<u>Passenger Registrations</u>				
Gross	242,711	246,789	\$1,002,045.00	\$1,019,865.00
NET	214,888	217,370		
<u>Unladen Weight</u>				
Truck Registrations				
Gross	53,990	55,571		
NET	50,581	51,924		
Bus, Trailer & Semi-Trailer Regis.				
Gross	3,377	3,401		
NET	2,804	2,892		
Total Unladen Weight Registrations	57,367	58,972	1,572,055.25	1,634,779.33
Gross	53,385	54,816		
TOTAL PASSENGER & COMMERCIAL NET REGIS.	268,273*	272,186*		
<u>Increased Capacity</u>				
Truck	1,677	1,880		
Other	30	36		
Total	1,707	1,916	17,239.53	19,202.75
<u>Motorcycle</u>	1,366	1,359	3,148.50	3,157.50
<u>Dealer Plates</u>	2,005	2,166	7,953.00	8,578.00
<u>1/4 Year Registrations</u>	—	745	—	20,451.05
<u>Other Receipts</u>				
Transfer of Regis.	31,805	33,837	31,805.00	33,837.00
Plate Replacement	1,707	1,654	1,707.00	1,654.00
Penalties	—	—	1,484.93	1,810.16
GROSS TOTAL	305,156*	311,947*	\$2,637,438.31	\$2,743,334.79

*Includes exempt registrations (for cars in federal, state or local government service) as follows: In 1951, 3,195; in 1952, 3,520.

session laws permitted the issuance of licenses for calendar quarters, at 30 per cent of the annual fee, minimum fee \$2. Chapter 70, of the same volume, granted discretionary authority to this commission with regard to the evidences of registration to be placed on the licensed vehicles. Because of the importance of steel in the national defense effort, it was deemed advisable

to restrict the number of license plates for passenger cars and trucks for the year 1952 to one plate per vehicle, instead of the usual two. Such limitations were found unnecessary for the calendar year 1953.

Temporary Permits and Monthly Mileage Fees

Somewhat more complicated, administratively speaking, was the effect of Chapter 11 of the first special session of the same legislature, which amended a section of the motor vehicle act relating to reciprocity. This chapter provides for the issuance of temporary permits, good for a maximum of 96 hours, for the operation in Utah, by nonresident owners or operators, of motor vehicles or trailers except any passenger car or other vehicle with a manufacturer's rated capacity of less than 1 ton. The fee for such 96-hour permit is 3 percent of the amount required for a full year's registration of vehicles of similar weight. In lieu of the 96-hour permit the tax commission may, after proper showing, allow "a nonresident owner or any operator of two or more vehicles regularly engaged in interstate commerce" to pay monthly a fee based on the declared gross or laden weight of the vehicles and the mileage each is operated within the state. The rate varies from $\frac{1}{2}$ cent to $1\frac{1}{2}$ cents a mile, depending on the gross weight declared.

Records of the tax commission show that approximately \$198,000 was collected under the amended section during the first fiscal year it was in operation, that is until June 30, 1952. Of this total about \$82,000 was in fees for the 96-hour permit, and \$116,000 was in monthly mileage fees. In the first five months of the current fiscal year—that is, beginning July 1 and ended November 30, 1952—collections were just under \$100,000 in the temporary permits and slightly over \$100,000 in mileage fees. The collections for five months exceeded this total for the preceding twelve months.

While undoubtedly some seasonal factors affect the movement of freight by motor vehicle, and passenger service by bus, it appears certain that the revenue collected under Chapter 11 will continue to grow. The last fiscal year began with but two checking stations in operation at strategic highway locations; the number has since been increased to four, and three of these are now operating "around the clock," while the fourth is

open 16 hours a day. As additional stations, already constructed, are manned for full or part time, collections from this source will increase.

Three Departments Cooperate

Close coordination of effort among three state departments is contemplated in appropriations made by the last legislature in connection with the operation of the motor vehicle registration law. In Chapter 124 at the regular session, an appropriation of \$100,000 was made to the Department of Engineering for "construction of checking stations or for the purchase of mobile checking units." Chapter 123 appropriated \$167,000 to the Highway Patrol (subsequently merged into the Department of Public Safety) "to check motor vehicles at motor vehicle checking stations operated under direction of the state engineering commission." Certain functions of the tax commission were transferred to the new public safety department. And Chapter 11 of the first special session provided that temporary permits might be obtained by nonresident owners or operators of motor vehicles from this commission or from the Highway Patrol "acting as agent for the State Tax Commission." There appears to be little doubt that, with an adequate check on truck and bus traffic, extending to both night and day operation, the increase in funds available for state roads or for county and municipal thoroughfares will be several times the cost of maintaining such controls. However, fees and procedures in collection of the taxes, especially from the trucking industry, were so altered by the provisions of Chapter 11 of the first special session and by the new fee for calendar quarters, that caution should be exercised in drawing detailed conclusions from revenue increases. The new 96-hour temporary permits are in lieu of license plate fees formerly required by law, but all too frequently evaded.

Nonresident Students' Permits

Under the reciprocity provisions of the motor vehicle act as they now stand, it has been possible to provide, without fee, nonresident permits for students paying college fees as non-residents. The commission during the past two years has also

developed a permit system for recordation of special mobile equipment which by law is not required to pay any fee.

With the cooperation of the county officials, the tax commission has continued during the biennium the practice of establishing at county seats temporary offices of the state tax commission for the issuance of certificates of registration to owners of passenger cars and small trucks registered during the preceding year. Some official of each county, usually the assessor, issues such renewal licenses. For all new passenger cars and for trucks of more than 3500 pounds unladen weight it is still necessary to make application direct to the tax commission, at either the central or branch offices. The temporary offices are open only during the rush period, from about January 15 until March 1. The number of plates issued by the temporary branch office determines the size of the outlay by this commission for such service.

Motor Vehicle Dealers' Administration Fund

<u>Administrative Costs</u>			
Fiscal Year	Collections	Amount	Per \$100 Collected
1951	\$23,855.00	\$18,340.88	\$76.88
1952	25,152.50	19,907.13	79.15

The department of motor vehicle dealers administration, financed by fees from licensed dealers and salesmen, was set up in 1949 to rid the state of the "fly-by-night" or "curbstone" operator, and thus to restore public confidence in the sellers by protecting the public from misrepresentation, fraud and trickery.

The department functions as a division of the tax commission. Since the motor vehicle act also imposes various duties on motor vehicle dealers, for the protection of the motoring public, the motor vehicle dealers' administrator and his small staff have proved to be of valuable assistance in procuring compliance with the motor vehicle act, as well as with the dealers' administration act.

The Utah motorist is now protected by dealers' and salesmen's bonds from financial loss through misrepresentation; he is reasonably certain of receiving a sound title for his newly purchased vehicle; he may consign a car to a dealer for resale with confidence that he will receive his money when the dealer disposes of the car; and when he pays sales tax he may feel assured the tax will find its way into the state treasury, and not into some seller's pocket. Dealers are attending to various details with regard to registration, engine changes and motor numbers, sales to wreckers for dismantling, omission of which formerly proved at times embarrassing, and at times opened up loopholes for fraudulent dealing or thievery.

A slight decrease in the number of dealers with manufacturers' franchises permitting them to sell new cars has occurred since the new law went into operation, in the fiscal year 1950; but this has been more than offset by the number taking out licenses to deal in used motor vehicles. The number of salesmen decreased somewhat in fiscal 1951, but has returned to near the 1950 mark, as is shown in the table "Licenses Issued by Motor Vehicle Dealers' Administrator."

Licenses Issued By Motor Vehicle Dealers' Administrator

Class of License	Fiscal Year Ended June 30		
	1950	1951	1952
Dealer in new and used motor vehicles	351	344	337
Dealer in used motor vehicles only	147	159	182
Motor vehicle salesmen	794	745	783
Total licenses	1,292	1,248	1,302

TAXES BASED ON INCOME

Fiscal Year	Collections	Administrative Costs	
		Amount	Per \$100 Collected
<u>Individual Income Tax</u>			
1951	\$5,991,989.18	\$157,562.49	\$ 2.63
1952	7,324,063.94	153,114.98	2.09
<u>Corporation Franchise Tax</u>			
1951	\$2,834,311.25	\$ 31,119.97	\$ 1.10
1952	3,085,125.55	37,139.16	1.20
<u>Combined</u>			
1951	\$8,826,300.43	\$188,682.46	\$ 2.14
1952	10,409,189.49	190,254.14	1.83

Tax experts distinguish between taxes on income and taxes measured by income. The Utah individual income tax is a tax on income, imposed on the theory that a person with a substantial net income can afford to pay a larger share of the cost of government than he who has little income after paying for the bare necessities of existence. The corporation franchise tax is, as its name implies, a tax paid for the privilege of doing business in the state, and the legislature has adopted the net income as the yardstick to measure the tax. In some states unincorporated business pays a similar tax; but Utah statutes assume that persons engaged in such business at a profit will pay under the individual income tax law.

YIELDS AND COSTS OF ADMINISTRATION -- TAXES BASED ON INCOME

Fiscal Year	Corporation Franchise Tax		Individual Income Tax	
	Collections	Cost of Administration Per \$100 Collected	Collections	Cost of Administration Per \$100 Collected
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
1951	2,834,311.25	1.10	5,991,989.18	2.63
1952	3,085,125.55	1.20	7,324,063.94	2.09

Individual Income Tax

The Utah individual income tax act has been in effect, in substantially its present form, since 1936. As shown by the "Yields and Costs" table, collections have shown fairly steady growth from year to year. The 1952 collections, as shown by the "Summary" table, were almost 80 percent higher than those in 1950. About 15 percent more taxpayers in 1952 filed returns which averaged more than half as much again as those in 1950. The amount expended under this commission's direction for administration was less than 10 percent higher in 1952 than in 1950; hence the outlay by the tax commission for each \$100 of income taxes collected shows the large decrease of almost 40 percent.

While other circumstances have made for a steady increase in number of taxpayers and, almost continuously, for higher yields from the individual income tax year after year, the 46 percent increase in 1951 over 1950, followed by another 22 percent annual increase in fiscal 1952, was undoubtedly attributable in a large measure to the withdrawal of \$2100 personal exemption allowed in 1950 and in three preceding years to veterans of World War II. It had previously been calculated that these additional exemptions were comparable to a bonus of about \$1 million a year to such of those veterans as had net incomes which otherwise would have been taxable.

INDIVIDUAL INCOME TAX SUMMARY, FISCAL YEARS 1949-1952

	1949	1950	1951	1952
Number of Returns Filed	193,452	198,518	211,924	227,413
Amts. Collected				
Tax	\$4,062,521.61	\$3,975,427.73	\$5,847,001.08	\$7,205,764.33
Deficiencies	121,346.65	100,382.95	113,859.15	81,432.71
Pen. and Int.	26,568.38	35,403.51	31,128.95	36,866.90
Total Coll.	\$4,210,436.64	\$4,111,214.19	\$5,991,989.18	\$7,324,063.94
Av. Per Ret.	21.76	20.71	28.27	32.21
Cost of Adm.				
Amount	\$ 121,950.44	\$ 139,551.57	\$ 157,562.49	\$ 153,114.98
Per Tax Dollar	2.90 cents	3.39 cents	2.63 cents	2.09 cents

Four acts amending the individual income tax law were passed by the twenty-ninth legislature, of which two probably had a substantial effect on the yield. Certain revenue derived from Utah is now paid by non-residents of the state is now taxable. The main sources of increased income from this amendment are undoubtedly rental of Utah property owned outside the state and profits of business enterprises owned by individuals or by partners living in other states. Anything like an exact estimate of the resulting increase would be difficult of determination. For one reason, it was sometimes found that persons reporting as non-residents are, under the Utah act, legal residents of the state. The second law affecting yield was an amendment permitting the use of a simplified short form by persons reporting to the federal government on a short form. A large sample indicates that about 15 percent of the state returns received in 1952 were on the short form. This form affords such taxpayers higher exemptions for dependents and some other advantages provided in the federal but not in the state act. Assuming, as is logical, that any person using such short form was either paying less, or substantially the same as he would have paid if he had reported under other provisions of the Utah law, it follows that this act reduced somewhat the yield to the state from its income tax law. But how great is the decrease it is impossible to determine with reasonable accuracy, from the information available on such short form.

An amendment to the Utah act makes a false return a perjury, but requires no affidavit from the taxpayer. Still another amendment excludes common trust funds maintained by banks or trust companies from the provisions of either the individual income or the corporation franchise act; but specifies that participants from such trusts must include in their tax returns incomes (or losses) from the funds, whether the profits were actually distributed or only accrued.

Corporation Franchise Tax

Prior to 1943, collections of corporation franchise taxes, measured by income, were uniformly higher than individual income tax collections, except in 1937. Beginning with 1943 the income tax collections were higher than the franchise tax yields each year, and in fiscal 1951 and 1952 the individual

income taxes paid well over twice as much as the corporation franchise tax.

The franchise tax reached its highest peak so far in fiscal 1949, but the 1951 collections were higher than in any previous fiscal year except 1949, and the 1952 yield was still higher. Disregarding payments made under assessments for deficiencies, penalties and interest, the corporation franchise taxes collected in 1952 surpassed all previous records. The tabulation "Corporation Franchise Tax Administration" shows that deficiencies, penalties and interest in 1947 approached \$350,000.

The number of corporation taxpayers reporting—all corporations except for a few class exemptions pay at least a minimum tax of \$10—decreased to less than 3000 in 1945 and 1946, but has since steadily increased, passed the 4000 mark in 1949, and in 1952 was close to 4500.

The wide variances between income tax laws in the various states is discussed in some detail in reports to the legislative council. The state tax commission has frequently pointed out that the Utah acts were originally designed to mesh satisfactorily with the federal revenue acts as they existed in the early 30's. However, the federal laws have been amended many times since, not only to effect changes in rates and yields, but also to close up many loopholes that permitted tax avoidance and even, in some instances, encouraged tax evasion.

The fact that the Utah laws permit deduction from gross income of taxes paid the federal government serves to reduce the Utah revenue from both the income and the franchise tax acts. It has been pointed out that disallowance of such deduction would not greatly increase the gross amount due from the taxpayer for federal and state income taxes; but would reduce the revenue to the federal government, while materially increasing the yield to the state. One example may be cited: "For an individual subject to the Minnesota tax of 10.1 percent on a net income of \$200,000, the combined burden of the federal (1952) and the Minnesota taxes is 69.5 percent, or only 0.3 percentage points higher than the federal tax of 69.2 percent."

The quotation is from a study report made by the tax advisory staff of the United States treasury department.

UTAH STATE TAX COMMISSION

Fiscal Year	No. of Returns Filed	Tax	ASSESSMENTS			Total of Collections
			Deficiencies	Interest	Assessments	
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	526,771.51	63,896.33	4,005.23	594,673.47	508,035.06
1937	3,504	732,459.32	82,970.11	5,352.57	820,782.60	750,423.11
1938	3,693	958,097.71	42,113.58	4,190.24	1,006,431.53	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	918,591.33	874,118.43
1941	3,236	968,324.94	74,200.23	9,044.59	1,053,569.76	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	1,141,486.10	1,500,566.34
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	2,280,495.79
1949	4,003	2,820,293.42	271,676.21	71,411.53	3,163,381.16	3,112,791.77
1950	4,221	2,357,514.38	98,622.95	5,989.58	2,462,126.91	2,612,183.50
1951	4,245	2,743,568.74	135,318.28	13,142.50	2,892,029.52	2,874,311.25
1952	4,426	3,070,048.78	155,443.52	29,432.97	3,254,925.27	3,085,125.55

ELEVENTH BIENNIAL REPORT, 1951-52

Inheritance Tax

Fiscal Year	Administrative Costs		
	Collections	Amount	Per \$100 Collected
1951	\$309,806.50	\$11,845.94	\$ 3.82
1952	322,796.40	11,777.03	3.65

Perhaps by inadvertence, the legislature of 1947 made it possible for the surviving wife, husband or children of a deceased person to obtain what is practically an exemption of \$80,000 from the incidence of the Utah estate tax. Arizona allows an exemption of \$100,000. Next highest to Utah among the ten western states imposing inheritance or estate taxes is California where the exemption is \$24,000, plus one-half the decedent's separate property. Five states limit exemptions to \$10,000, Montana to \$17,500, and Colorado to \$20,000. Idaho also exempts all community property passing to a surviving spouse. Nevada has no estate, inheritance or gift tax.

The yield from this tax to the state is quite unpredictable as the "Collections" table shows. In the fiscal year 1953 the tax had already produced \$335,000 at the end of October, 1952.

INHERITANCE TAX COLLECTIONS

Fiscal Year	Collections	Fiscal Year	Collections	Fiscal Year	Collections
1941	\$234,716.27	1945	\$189,128.40	1949	\$436,110.58
1942	429,095.59	1946	349,696.83	1950	370,425.67
1943	313,236.49	1947	532,907.27	1951	309,806.50
1944	227,533.40	1948	449,264.45	1952	322,796.40

TAXES MEASURED BY SALES TO CONSUMERS

Two-thirds of the collections of the tax commission, or roughly a third of the total true revenue of the state from all sources, come from taxes measured by purchases made by the consumer. The basis of measurement may be the volume of goods or the service purchased, such as gallons of gasoline, or packages of cigarettes; or the price paid, as is the case with, for example, the 2 percent sales tax, or the insurance premium tax.

The mine occupation tax is also measured by dollar value of the mine product, but its yield is not included in the above statement, since the selling price is not directly affected by the tax and in any event the consumer is not usually a Utah resident.

The insurance premium tax differs from other taxes on sales, either general or selective, by reason of the fact that it is in lieu "of all other state, county and municipal licenses and fees of every kind and character" except general property taxes for local purposes. The corporation franchise tax act specifically exempts insurance companies from the franchise tax based on income.

The sales tax on motor vehicle fuels has been discussed in the section devoted to "The Motorist." It yields close to a fourth of the collections of the tax commission.

Insurance Premium Tax

Fiscal Year	Administrative Costs		
	Net Collections	Amount	Per \$100 Collected
1951	\$1,102,203.06	\$1,522.28	\$ 0.14
1952	1,208,590.72	1,551.91	0.13

Collections by the tax commission of insurance premium taxes have shown an increase in every year since 1940, with the exception of 1945. The yield in the fiscal year ended June 30, 1952, was close to three and a quarter times that of 1941 and close to a fourth larger than in fiscal 1950.

The tabulation showing the collections by classes of business for the last four years is subject to the criticism that, while the total collections for each year are accurate, the details for fiscal 1952 were classified on a somewhat different basis from

INSURANCE PREMIUM TAX COLLECTIONS, FISCAL YEARS 1949-1952

Coverage	1949	1950	1951	1952
Life	\$431,311.76	\$467,043.25	\$ 541,914.39	\$ 483,081.77
Fire	160,078.02	205,400.19	210,542.85	186,369.46
Foreign Fire	11,947.86	12,481.73	15,122.02	15,243.13
Mutual Fire	10,461.45	11,854.34	12,203.44	15,056.43
County Mut. Fire	600.36	909.17	890.53	1,007.35
Casualty & Surety	172,740.19	177,056.90	217,114.42	367,337.55
Assessment				
Hea. & Acc.	9,479.69	11,370.95	12,263.94	11,147.20
Reciprocal	33,077.48	35,041.92	39,435.99	55,693.88
Title	655.86	624.59	1,036.92	1,321.89
Ocean Marine	16.42	33.02	46.88	49.63
Self-Insurers	56,225.86	60,924.99	51,631.68	72,282.43
Totals	\$886,594.95	\$983,741.05	\$1,102,203.06	\$1,208,590.72

that used in preceding years. The business written by life insurance companies has shown an annual gain since 1940; but in 1952 the taxes on premiums paid for life insurance are separated from those of other classes of business, chiefly accident and health, written by life insurance companies. The annual report of the state commissioner of insurance shows that life insurance companies collected more net premiums in Utah in the calendar year 1951 (on which the premium tax was paid early in 1952) than in any other year, thus continuing the trend shown in the last 12 years. Life insurance companies have for many years reported more than half of all net insurance premiums paid by Utah policyholders.

The rearrangement noted above accounts, also, for part of the sharp increase for fiscal 1952 under the heading "Casualty and Surety" in the same tabulation. However, the insurance commissioner's report shows that premiums collected on insurance connected with motor vehicles rose from \$7.6 million in calendar year 1949 to \$8.8 million in 1950 and to \$10.3 million in 1951. The new motor vehicle financial responsibility act went into effect in September 1951, and taxes on premiums paid by motorists at that time were included in the collections for the fiscal year 1952.

The rate of the tax is fixed by law at a minimum of 2 1/4 percent of the net premiums paid—that is the gross premiums less policy dividends and certain other specified items—but the Utah law carries a "retaliatory" provision under which the tax paid by an out-of-state company on insurance written in Utah is more than the 2 1/4 percent if a Utah company is charged more than that proportion in the home state of such "foreign" company. Similar retaliatory laws are on the statutes of 29 other states.

Some insurance companies transact a considerable investment and loan business in Utah, and in doing so are in competition with non-insurance corporations doing a like business. Under the Utah statutes as they now stand, such business by the insurance companies is tax free, while the competing enterprises must pay 3 percent of their net income into the state treasury.

Prior to 1939 this state exacted the premium tax on annuity business written by insurance companies. At the time this source of revenue was amended out of the Utah law the tax from the annuity business in this state amounted to about \$25,000 a year. A study made by the University of Kentucky finds that annuity considerations are presently taxable in 30 states.

In addition to property taxes paid for state purposes (which will be zero in fiscal 1953) the Utah law permits insurance companies to deduct from their premium taxes the fees paid for examinations required by the Utah code. Missouri seems to be the only other state allowing such a credit.

Municipal taxes are imposed on insurance business in at least six states, and are sporadically imposed or permitted in at least nine others, according to the Kentucky study.

Sales and Use Taxes

Fiscal Year	Collections	Administrative Costs	
		Amount	Per \$100 Collected
1951	\$16,401,204.89	\$114,639.92	\$ 0.70
1952	16,902,540.99	113,030.00	0.67

Including Utah, seven western states and 31 states throughout the nation have adopted a "general sales tax" in some form. Arizona in the west and four other states have not resorted to the complementary use tax, which is designed to protect business from competition originating in outside states having no sales tax.

During the early depression years Utah found that private charity and county property taxes were alike unequal to the burden of eliminating hunger and destitution and the "Emergency Relief Act" as the sales tax law is officially known, was passed to relieve the property tax of at least part of such burden. The section of the act directing the disposition of the sales

HOW THE 1952 SALES TAX DOLLAR WAS APPROPRIATED

	Allotted for Expenditure	Per \$100 Collected
General Fund Unrestricted	\$ 1,750,000	\$ 10.35
Department of Public Welfare Assistance and Administration Welfare Institutions & Agencies:		
Board of Alcoholism	\$ 25,000	
Juvenile Court	125,000	
State Industrial School	275,000	
State Training School	475,000	
State Hospital	1,050,000	
Tuberculosis Sanatorium	175,400	
Miners' Hospital	10,000	
Prison Inmates' Dependents	3,250	
Private Welfare Agencies Receiving State Support:		
Children's Aid Society	5,000	
Children's Service Society	18,500	
Neighborhood House	3,000	
Total Welfare Agencies	(2,165,150)	(12.81)
Total Department of Welfare	10,140,150	59.99
Department of Public Instruction:		
School for Deaf and Blind	\$ 187,500	
Commission for Adult Blind	62,000	
Rehabilitation	40,000	
Minimum School Program	750,000	
Total Department of Public Instruction	1,039,500	6.15
Department of Health	491,000	2.91
"This is the Place" Monument and Park	325,000	1.92
Administration:		
Tax Commission	\$ 150,000	
Finance Commission	13,500	
Capitol Maintenance	6,050	
Defense Council	55,000	
Miscellaneous Claims	9,160	
Net for Refunds, etc.	2,871	
Total Administration	236,581	1.40
Total Allotted for Expenditure	\$13,982,231	\$ 82.72
*Available to Reserve Building Fund	2,920,310	17.28
TAX COMMISSION COLLECTIONS IN FISCAL 1952	\$16,902,541	\$100.00

* Department of finance report shows that in addition to collections, lapses to the emergency relief reserve fund in fiscal 1952 from the appropriations by the 1949 legislature, amounted to \$1,015,954. Also balances in the fund were carried over from the previous year. Total transfers to reserve building fund in fiscal 1952 were \$3,994,220.

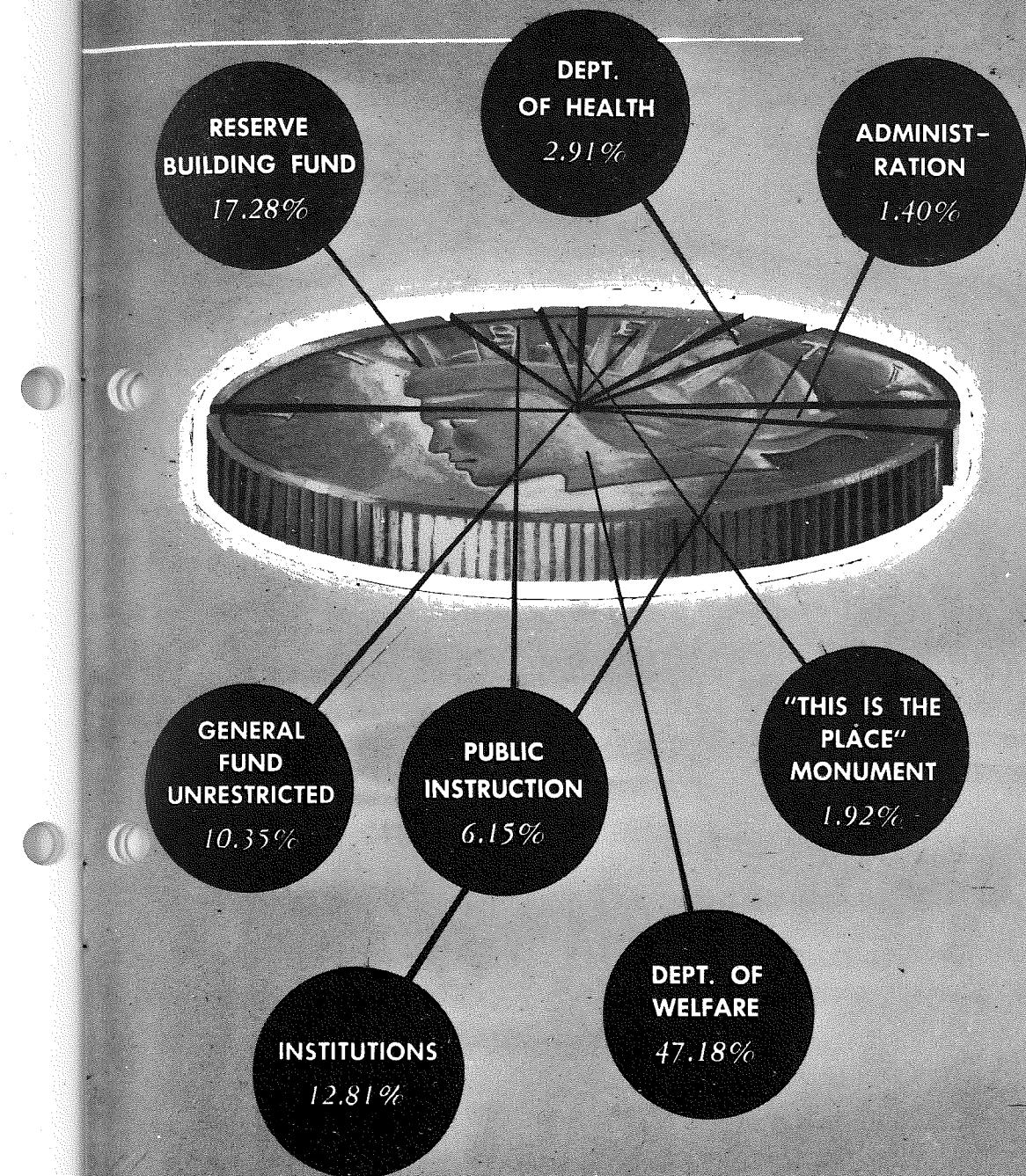
tax receipts has been amended many times since 1933 until at present the yield is treated as a portion of the revenue to the state general fund on which any expenditures authorized by the legislature for public health and welfare have first call, while the remainder of the yield becomes for all practical purposes a part of the state general fund and is treated as such. It was from sales tax receipts that the 1951 legislature gave effect to a new policy when it appropriated \$2 million for capital expenditures by school districts. During the current biennium sales tax receipts are providing \$1.5 million for operation and maintenance of district schools under the supplementary minimum school program.

How the sales tax receipts for the fiscal year 1952 were allotted to the various departments under the appropriations made by the 1951 legislature is shown in the tabulation, derived from the report of the state department of finance, and entitled "How the 1952 Sales Tax Dollar Was Appropriated."

Effective May 4, 1951, the tax commission by regulation discarded the use of the token in the collection of the sales tax by the retailer from the consumer. In its place was adopted a bracket system, under which sales tax collections are required on purchases of more than 19 cents, the tax being 1 cent for each 50 cents or fraction thereof above 19 cents. The change was made in response to an insistent demand by a large proportion of the retailers. The tax commission is informed that New Mexico is the only state in which the sales tax token remains in general use, though tokens are permitted but are not in general use in Oklahoma. Mississippi abandoned the use of tokens in 1952.

Increasing use of sales taxes by municipalities is presenting a problem. New York City adopted a sales tax in 1934, but New York state has no such tax. New Orleans started using a sales tax in 1938. In other cities this method of raising revenue has been initiated since 1945. More than 140 cities in California have sales taxes, as has Denver, Colorado, and cities in five other states, all of which, except New York, have also state sales taxes. How to coordinate between state and municipal authorities in administering such overlapping sales taxes forms a problem which has been attacked from various angles, but for which a universally satisfactory solution has not yet been worked out.

HOW YOUR 1952 SALES TAX DOLLAR WAS APPROPRIATED BY LEGISLATURE



SALES TAX STATISTICAL SUMMARY

Fiscal Year	Number of Accounts	Taxes Collectible at Close of Fiscal Year	Collections for Fiscal Year	Average Tax per Account
1941	9,851	\$85,649.54	\$ 4,563,094.40	\$463.21
1942	9,408	74,824.94	5,324,387.01	565.94
1943	8,361	38,470.73	6,756,396.05	808.08
1944	8,537	22,898.74	7,192,945.18	842.56
1945	8,913	19,123.02	7,298,408.23	819.85
1946	10,913	3,630.88	8,388,486.27	768.87
1947	12,200*	13,367.68	11,162,221.48	914.93
1948	13,211	35,858.61	12,639,724.02	956.76
1949	13,275	50,505.79	13,598,168.60	1,024.34
1950	12,726	69,799.55	14,014,231.79	1,101.23
1951	12,369	88,144.11	16,401,204.89	1,325.99
1952	12,082	93,211.10	16,902,540.99	1,398.98

* Estimated.

In the table "Sales Tax Statistical Summary," the amounts of taxes collectible will be found to differ from those previously reported. The amounts shown in the table are those used in the accounting division's final trial balance of each year. They differ from the amounts reported in other biennial reports of the tax commission chiefly by reason of the fact that in the column as now shown the amounts are net, after deduction of taxes charged off as uncollectible during the year. The column now corresponds closely to the "bills receivable" of the ordinary commercial enterprise. Of course, as in private business, some amounts written off as "bad debts" subsequently prove collectible. The amounts written off vary from year to year but constitute a comparatively small proportion of the "taxes collectible" at the beginning of each fiscal year.

Cigarette and Oleomargarine Taxes

<u>Administrative Costs</u>					
Fiscal Year	Net Collections	Amount	Per \$100 Collected	Discount Allowed	Distributors
<u>Cigarette Tax</u>					
1951	\$931,212.81	\$5,031.43	\$ 0.54	\$ 99,577.85	
1952	951,777.35	4,926.05	0.52	101,754.50	
<u>Oleomargarine Tax</u>					
1951	\$588,858.56	\$1,864.70	\$ 0.32	\$ 65,459.10	
1952	574,100.90	1,987.17	0.35	63,357.30	

Cigarette Taxes

A single statute, Chapter 1, Title 93, Utah Code Annotated 1943, imposes both the cigarette and oleomargarine stamp taxes.

Utah cigarette tax collections have annually set new record totals—and thus indicate steadily increasing total consumption—since 1945. Collections in 1952 were 2.2 percent higher than in fiscal 1951, and 5.1 percent higher than in fiscal 1950. The yield of the tax has increased in recent years about in proportion to the population increase, and the consumption of cigarettes is estimated as remaining close to 70 packages per capita per year.

The Federation of Tax Administrators finds that average consumption of cigarettes for the United States is 2500 cigarettes or 125 packages per capita for 1951. For the 32 states and the District of Columbia from which statistics on state cigarette taxes are available the average was 2328 per capita, ranging from 3674 in Washington, D. C., to 1261 in Arkansas. Utah, with an average consumption thus calculated of 1451, ranks next to Arkansas.

Utah collections, however, represent only 90 percent of the cigarette taxes actually paid by the Utah consumer, since a 10 percent discount is allowed by law for quantity purchases of stamps. If this discount were reduced to 5 percent, the tax would yield the state an additional \$50,000 a year in revenue, without increase in the cigarette consumer's tax burden. This commission has repeatedly urged that a 5 percent discount would be ample to repay the wholesaler or jobber for stamping the individual packages of cigarettes in compliance with the Utah act.

Seven of the 48 states, including California, Oregon and Colorado in the west, apply no tax on cigarettes. The current federal tax is 8 cents a package. Thus approximately one-half the price the Utah cigarette smoker pays is taxes. In other words, the aggregate of cigarette sales and excise taxes is 100 percent of the retail value of the cigarettes before taxes.

This commission is in constant receipt of reports filed under a federal law enacted in 1949 and known as the Jenkins act. These statements show shipments of cigarettes from outside the state to persons who are not licensed sellers in Utah. In fairness to Utah retailers such cigarettes should, in the opinion

of the state tax commission, be placed on an equal footing with cigarettes purchased in Utah, and should pay the Utah tax. However, in the absence of a use tax provision in the Utah cigarette tax act, collection from such purchases is not authorized. Closing of this gap in the Utah law was recommended by this commission to the Twenty-Ninth Legislature.

While the yield from the Utah cigarette tax is only about 2 percent of the collections of this commission, and around 1 percent of the total state true revenue, the receipts total about 22 percent of the collections of this commission which go directly to the state general fund.

Oleomargarine Taxes

The Utah tax of 5 cents a pound on the sale of uncolored oleomargarine and 10 cents a pound on the colored product is now essentially a revenue measure and yielded during the past two years approximately 60 percent as much as was derived from the tax on cigarettes. The yield from this one tax is sufficient to operate the state supreme, district and juvenile courts, with a comfortable margin left over.

Formerly the federal tax on colored oleomargarine was 10 cents a pound in addition to a like impost by the state. The first fiscal year after the federal tax was removed, the receipts from the tax in Utah jumped more than 82 percent.

Since the stamps confirming payment of the tax on oleomargarine are attached to the carton, rather than to the individual package, the 10 percent discount allowed for quantity purchases is far out of line. There seems little reason to tell the consumer that 10 cents of the purchase price goes to the state, when as a matter of fact the state receives only 9 cents. In the past biennium about \$129,000 which was paid by the consumer as a tax actually was part of the profits of the wholesaler or jobber, or was used by him to pay other business costs.

Under a regulation of this commission, effective August 1, 1952, oleomargarine sold in Utah by an agent of a factory located beyond the state line is held to be taxable, even though shipped direct from the factory to the retailer, bakery or other user or consumer. It is not anticipated that the resultant increase in revenue will be relatively large; but the new regulation is an attempt to attain fairness by placing all Utah sellers of oleomargarine on an equal footing.

TAXES ON ALCOHOLIC BEVERAGES, CIGARETTES, OLEOMARGARINE

Fiscal Year	Beer (1)	Cigarette	Oleomar-garine (2)	School Lunch (3)
1941	\$110,363.77	\$369,426.91	\$ 44,992.70	
1942	124,766.47	438,576.58	90,594.96	
1943	198,745.30	634,136.86	98,032.27	\$ 27,057.70
1944	198,538.17	646,325.80	97,831.90	394,685.27
1945	221,057.45	553,147.19	100,608.75	432,960.42
1946	307,334.24	757,165.19	99,888.90	498,106.21
1947	306,978.03	826,940.06	117,389.68	505,761.11
1948	305,830.29	888,009.38	268,110.00	488,655.42
1949	280,164.02	903,123.17	286,235.74	481,638.47
1950	277,882.88	905,488.66	322,795.74	469,491.53
1951	296,063.29	931,212.81	588,858.56	487,248.42
1952	269,162.17	951,777.35	574,100.90	527,741.23

(1) Rate increased to \$1.10 per barrel, in lieu of sales tax, May 8, 1945.

(2) Oleomargarine 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

Administrative Costs			
Fiscal Year	Collections	Amount	Per \$100 Collected
<u>Beer Tax</u>			
1951	\$296,063.29	\$2,323.58	\$ 0.78
1952	269,162.17	2,214.63	0.82
<u>School Lunch Fund</u>			
1951	\$487,248.42		
1952	527,741.23		

It is something of a paradox that, by writing into its statutes that "heavy" beer — containing more than 3.2 percent by volume of alcohol—should pay a tax at the rate of \$4 per barrel of 31 gallons, the state of Utah has put itself to some slight expense without deriving any appreciable revenue therefrom. Since only the state liquor control commission may legally sell heavy beer to the general public, and the law requires it to take 55 percent profit, practically none is sold. Hence the heavy beer mentioned in the tabulation "Beer Consumption in Utah" practically all goes to the military post

BEER CONSUMPTION IN UTAH, FISCAL YEARS 1941-1952
(In gallons)

Fiscal Year	Packaged Beer			Total
	Light (3.2%)	Heavy (Repeal)	Draught Beer Light	
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
1951 Local beer	3,763,609	1,395	2,091,569	5,856,573
Imported beer	1,592,610	37,142	737,420	2,367,172
Total	5,356,219	38,537	2,828,989	8,223,745
1952 Local beer	3,153,186	1,860	1,752,739	4,907,785
Imported beer	1,745,602	42,954	778,719	2,567,275
Total	4,898,788	44,814	2,531,458	7,475,060

exchanges or similar agencies of the United States government. The manufacturer or importer is required by law to collect the \$4 per barrel tax, and the federal government purchaser applies for and obtains a refund thereof from the tax commission. Thus the practical effect of the tax on heavy beer is to increase slightly the clerical work of this office and of the state's disbursing officers. Purchases of "light" beer distributed by the same federal agencies, of course, entail similar refunds.

The tax on light beer in Utah is at the rate of \$1.10 a barrel. Utah is in a group of 20 states and the District of

Columbia which impose a tax of less than \$1.50 a barrel on beer. The median tax for the states is between \$2 and \$3 a barrel.

The legislature of 1945 exempted beer from the 2 percent sales tax but at the same time increased the excise tax from 80 cents to \$1.10 on light beer, and from \$1.60 to \$4 on heavy beer. Practically speaking this removed a "nuisance tax" on beer and at the same time decreased the total revenue to the state from traffic in beer. However, such facts do not appear to have had appreciable effect on the consumption of the product which, as shown by the tabulation on beer consumption, reached the all time peak in Utah in fiscal 1947. Consumption in 1951 was higher than in some preceding years; but that in fiscal 1952 was the lowest since 1942, in spite of a considerable increase in population in Utah in the intervening years up to the present.

School Lunch Fund

The 1943 legislature levied a tax of 4 percent on retail sales by the state liquor control commission of wine and distilled liquors. This is in addition to the general sales tax levied on the same transactions; and, of course, is additional to the profits of the state's monopoly which are part of the free revenue to the state general fund. The school lunch fund is administered by the state board of education for purposes indicated by its name.

The yield from the school lunch fund tax rose steadily until fiscal 1947 and then started a temporary decline which continued through fiscal 1950. However, it has since risen again and in fiscal 1952 was higher than ever before, since the tax was initiated.

The tax commission's auditing division estimates that Utah consumers spent \$12.4 million on beer in the year ended June 30, 1952, just under \$14 million on wines and distilled liquors, and \$9.9 million on cigarettes, or a total for the three items of \$36.3 million. The United States department of commerce estimates the income payments to individuals in Utah in the calendar year 1951 at \$1,008 million, so that the expenditures above represent about 3.6 percent of the estimated income.

MISCELLANEOUS TAXES

Fiscal Year	Administrative Costs		
	Net Collections	Amount	Per \$100 Collected
<u>Mine Occupation Tax</u>			
1951	\$1,422,134.25	\$2,170.76	\$ 0.15
1952	1,731,756.54	2,102.20	0.12
<u>Car and Bus (Property) Tax</u>			
1951	\$ 159,168.31	\$1,464.27	\$ 0.92
1952	198,622.66	1,406.29	0.71
<u>Public Service Commission Fund</u>			
1951	\$ 57,400.28	\$1,013.90	\$ 1.77
1952	63,011.05	1,081.28	1.72

Mine Occupation Tax

For about two decades before 1937 the ore content of metalliferous mines was assessed for property tax purposes at three times their net proceeds. The law stipulates how net proceeds are to be determined and they differ somewhat from either net income or profits. Since this is a property tax valuation, the revenue derived from the net proceeds tax goes largely to local channels, except for such property taxes as are levied on a state-wide basis.

In 1937 the property tax valuation was reduced from three to two times the net proceeds, and at the same time the mine occupation tax was enacted. The rate is 1 percent of gross yield from the mine after deducting cost of extracting the ore and \$50,000. Only a comparatively few of the metal mines of Utah pay either a net proceeds tax or an occupation tax. In fact nearly all the occupation tax is paid by a single mining company. The yield from the occupation tax goes to the state general fund, and therefore the whole state, rather than a single county or school district, benefits by revenue from this source.

Occupation tax collections in fiscal years 1951 and 1952 set successively new records.

The revenue and taxation provisions of the state constitution (Article XIII) stipulate in Section 12 that "Nothing in this constitution shall be construed to prevent the legislature from providing . . . a tax based on income, occupation, licenses or franchises." Section 4 of the same article gives the legislature free rein in determining how metalliferous mines shall be

assessed, but provides that other mines or mining claims "shall be assessed as other tangible property." This language may raise some question as to whether an occupation tax could legally be applied to oil producing properties, but in any event there would seem to be little doubt that the state is obliged to attempt to place a cash valuation on petroleum properties for property tax purposes.

Car and Bus Tax

In collecting the property taxes levied against the rolling stock of private car companies operating on railroads in Utah, and against common carriers by motor vehicle in the state, the tax commission acts as agent for the county treasurers. All proceeds of the car and bus tax are forwarded to the respective counties, less the state property tax portion of such collections, which goes direct to the state treasurer.

Public Service Commission Fund

The gross operating revenue on the intrastate business of all public utilities operating under the jurisdiction of the public service commission of Utah is the base on which collections are made by the tax commission for the public service commission fund. One-fourth of the fund is appropriated biennially by the legislature, and three-fourths is paid by the companies regulated. Hence the amount to be collected annually by this commission is determined by the legislative appropriation. The fund is used for the support and maintenance of the public service commission; but costs of administration of the motor transport act by the same commission are paid by appropriation out of the motor vehicle registration fund.

IN CONCLUSION

This report is submitted in compliance with paragraph 20 of Section 80-5-46, Utah Code Annotated 1943, which requires a biennial report and a statement of the recommendations of this commission "as to such legislation as will correct or eliminate defects in the operation of the tax laws and will equalize the burden of taxation within the state." The twenty-ninth legislature authorized studies of the tax system by the legislative council and by the school building survey commission. With these two agencies of the legislature this commission has furnished willing cooperation to the extent of its resources. The conclusions reached and the recommendations made by either of the agencies, are, of course, the responsibility of the signatories to the respective reports. The data therein assembled have been of great value to the state tax commission and the reports, we believe, merit the careful study by the members of the legislature at a session at which the state tax system promises to be one of the main topics for discussion.

Unforeseen circumstances prevented early publication of this report. Preparation of the text was completed before Utah Code Annotated 1953 became the official compilation of the laws of this state. References herein to laws and sections are to those enumerated in Utah Code Annotated 1943 and to session laws amendatory thereto.

The tax commission desires to express grateful appreciation for the cooperation and support given it by Governor J. Bracken Lee and members of the state executive department, and by the legislative council and its staff.

The resources of the commission are placed at the disposal of the senators and representatives in the thirtieth legislature in the assembling of information concerning, and the preparation of, measures dealing with taxation and administration of tax laws of the state.

The statistical summaries which follow in the "Appendix" bring up to date a series of tables which have proved of value to students of taxation in Utah and other states. The first 49

tables deal with the assessment of the property tax, and its collection—for what purpose and from whom—in each Utah county. Tables 50 to 53, inclusive, give summary information with regard to "special" state taxes; and statements numbered 54 and 55 show the disposition made by this commission of legislative appropriations for its operation for the fiscal years 1951 and 1952.

Respectfully submitted,

UTAH STATE TAX COMMISSION

Patrick Healy, Jr., Chairman
Roscoe E. Hammond
J. Welton Ward
Selvoy J. Boyer

Attest:

C. R. Openshaw, Jr., Executive Sec'y.

ELEVENTH
BIENNIAL REPORT
of the
UTAH STATE TAX COMMISSION

APPENDIX — STATISTICAL TABLES



For the Years 1951 - 52

APPENDIX

STATISTICAL TABLES

ELEVENTH BIENNIAL REPORT, 1951-52

TABLE 1 — SUMMARY OF ALL ASSESSED VALUES SET BY STATE TAX COMMISSION FOR PROPERTY TAX FOR 1951

County	Air Lines	Bus, Carrier & Traction Companies	Car Express Companies	Gas & Pipe Line Companies	Power Companies	Railroad & Terminal Companies	Telegraph Companies	Telephone Companies	Water Companies	MINING COMPANIES			
										Real Estate, Two Times Improvements, Average Net Proceeds	Total		
Beaver	\$ 3,370	\$ 27,474	\$ 52,156	\$ 50	\$ 403,435	\$ 1,778,573	\$ 1,474	\$ 210,596	\$ 1,491	\$ 134,491	\$ 2,611,719		
Box Elder	4,730	98,401	236,019	430	480,848	2,787,047	10,252,174	46,060	367,166	126,307	14,399,182		
Cache	2,440	22,857	79,859	495	-	1,487,598	2,765	419,558	14,447	43,389	3,625,322		
Carbon	4,222	25,542	204,158	612	-	551,382	5,839,564	10,297	202,875	9,733,613	16,572,865		
Daggett	-	52	-	-	170,760	-	-	-	485	-	171,297		
Davis	4,420	90,324	133,712	350	1,387,243	919,566	3,127,133	15,963	420,081	8,687	16,518	6,123,997	
Duchesne	5,955	18,919	72,513	50	888,612	269,812	2,495,417	9,009	58,634	2,119,943	1,271,719		
Emercy	5,500	20,257	-	50	-	68,841	-	166,941	-	13,848	5,050,302		
Garfield	7,229	34,877	78,656	50	-	107,754	2,865,857	11,996	54,819	-	66,926	2,267,387	
Grand	7,420	63,590	124,053	220	-	632,135	3,327,010	3,165	497,830	1,665,248	8,257,367	14,576,030	
Iron	5,412	59,303	111,974	50	-	199,314	2,685,656	1,537	136,809	12,800	536,757	3,877,297	
Juab	3,130	28,062	-	-	48,201	-	-	-	57,305	-	2,795	3,126,363	
Kane	-	60,347	136,127	100	-	158,228	3,913,720	4,010	207,948	-	23,220	4,541,270	
Millard	7,470	19,899	47,722	50	537,025	244,622	1,711,977	3,574	87,042	-	1,818,232	-	
Morgan	6,880	-	-	-	-	-	-	-	-	-	4,477,523		
Piute	-	8,771	6,221	50	-	57,398	112,206	582	26,055	-	89,702	330,985	
Rich	-	665	51,627	60,579	-	-	-	-	15,199	-	-	129,131	
Salt Lake	71,349	1,777,845	418,802	31,060	4,947,405	9,146,312	10,030,647	103,714	6,914,806	229,236	26,11,061	181,703,009	
San Juan	18,922	-	-	-	-	1,569	-	-	19,633	-	103,779	1,472	
Sanpete	3,110	35,395	78,674	250	-	213,448	1,690,132	9,018	106,016	-	27,337	2,163,380	
Servier	-	29,048	53,018	200	-	245,844	1,139,092	5,718	177,721	-	94,313	2,590,954	
Summit	3,120	47,054	114,492	100	1,902,104	319,782	3,738,026	5,964	573,731	4,671	973,318	7,975,017	
Tooele	10,630	166,537	226,425	200	222,363	327,852	7,021,321	18,338	1,283,659	62,606	1,477,662	339,278	
Uintah	3,223	38,991	-	-	462,310	300,117	-	-	109,903	-	2,748,822	3,663,396	
Utah	7,958	129,966	369,064	1,135	809,452	5,748,973	8,659,179	24,082	919,128	-	695,132	6,599	
Wasatch	-	34,153	38,619	50	195,819	231,983	732,875	2,289	72,278	-	412,218	797,334	
Washington	7,390	75,960	-	-	-	338,559	-	96	295,805	-	17,417	12,175	
Wayne	4,380	-	506,245	4,350	1,023,892	2,324,394	8,552,598	29,442	1,155,278	-	-	19,452	
Weber	7,527	198,431	\$ 2,027	\$ 3,066,809	\$ 39,852	\$ 13,073,560	\$ 27,529,518	\$ 81,200,775	\$ 309,091	\$ 14,662,440	\$ 18,000	\$ 50,454,168	\$ 131,267,912
TOTALS	\$ 181,455	\$ 3,174,627	\$ 2,027	\$ 3,066,809	\$ 39,852	\$ 13,073,560	\$ 27,529,518	\$ 81,200,775	\$ 309,091	\$ 14,662,440	\$ 18,000	\$ 50,454,168	\$ 131,267,912
												\$ 325,303,177	

TABLE 2 — NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR 1951

County	HORSES AND MULES		CATTLE		OTHERWISE ASSESSED		SHEEP*		SWINE		POULTRY	
	On Range	Otherwise Assessed	On Range	Value	Number	Value	Number	Value	Number	Value	Number	Value
Beaver	205 \$ 2,050	431 \$ 9,223	8,315 \$ 193,685	2,712 \$ 86,645	48,220	\$ 190,634	297	\$ 1,991	10,567	\$ 1,553	485,581	
Box Elder	723 9,194	1,611 34,503	22,440 510,246	12,952 42,422	70,315	\$ 280,208	1,322	\$ 9,407	10,567	\$ 1,275	547	
Cache	695 7,066	1,226 27,881	510,553 80,441	542,900 18,553	70,561	\$ 1,897 7,834	1,185	\$ 1,074	23,298	\$ 697	4,949	
Carbon	151 1,110	236 4,710	2,433 3,851	57,380 541	18,695	\$ 12,499	50,220	\$ 2,655	2,070	\$ 136	310	
Daggett	111 1,120	186 4,287	1,858 4,619	64,191 203	7,563	\$ 7,561	27,928	63	580	88	283	
Davis	164 -	796 20,455	3,29% 68,803	6,205 205	188,502	\$ 2,695	10,612	552	3,895	3,884	298,126	
Duchesne	220 2,245	2,065 21,571	13,891 304,530	7,705 7,705	42,705	\$ 118,550	988	\$ 3,980	6,645	\$ 761	650	
Emery	128 1,350	599 13,856	12,507 286,170	1,638 1,394	53,675 569,005	\$ 35,591 13,595	131,124	879	6,800	5,881	563,350	
Garfield	111+ 1,145	504 12,340	5,685 134,458	360 21,155	45,597 41,583	\$ 55,537 193,449	121,155	346	2,284	536	405,330	
Iron	409 5,970	325 10,405	8,930 8,344	207,702 185,660	45,319 959	\$ 44,056 44,795	174,100	787	7,900	3,042	450,688	
Juab	108 1,200	553 10,405	185,660 185,660	1,217 2,207	45,253 182,187	\$ 174,100 349	2,699	4,010	4,010	4,31,056	213,600	
Kane	73 805	391 9,022	6,100 14,724	446 14,724	14,755 20,699	\$ 13,374 167,970	133,774	1,073	880	1,368,090	1,368,090	
Millard	81 930	1,894 37,255	25,130 569,005	5,209 569,005	56,13 1,079	\$ 56,135 42,516	2,808 11,448	3,007	20,945	26,100	120,676	
Morgan	221 2,110	153 3,156	5,685 134,458	1,079 1,079	5,209 1,079	\$ 56,135 42,516	2,808 11,448	3,007	20,945	26,100	120,676	
Piute	-	470 10,120	5,247 11,191	111,475 11,191	47,236 1,191	\$ 2,888 11,755	5,330 573	573	5,330	5,330	185,916	
Rich	264 4,720	3,67 7,330	17,942 395,570	8,239 395,570	49,590 8,239	\$ 20,684 20,684	81,330 81	580	580	580	540,020	
Salt Lake	-	1,442 15,550	12,740 12,265	296,362 296,362	642 642	\$ 8,705 8,705	35,655 35,655	2,682	2,385	129,850	179,925	
San Juan	155 602	602 12,130	12,265 25,130	6,509 338,395	6,509 6,509	\$ 20,699 20,699	127,614 125,545	284	2,945	1,204	1,65,504	
Sanpete	829 1,240	24,815 15,502	24,815 15,502	208,575 208,575	208,575 208,575	\$ 34,362 34,362	1,337 1,337	9,945	29,475	29,475	74,375	
Sheriff	701 10,150	909 18,630	12,938 267,120	6,339 5,347	212,777 1,601	\$ 22,784 1,601	90,569 6,273	8,401 1,186	15,999 1,186	15,999 6,435	623,616	
Summit	342 3,465	562 11,395	11,395 281,010	1,605 1,605	165,055 49,226	\$ 16,652 16,652	596,151 31,501	306 108	975 12,260	2,747 12,260	286,980	
Tooele	318 3,195	891 11,765	8,111 12,367	1,622 1,622	1,622 1,622	\$ 1,622 1,622	1,622,660 31,501	31,501 2,062	17,116 17,116	8,635 6,380	899,938 1,247,773	
Utah	573 13,994	1,115 47,220	47,220 23,376	542,403 15,248	437,022 437,022	\$ 15,248 15,248	120,168 120,168	120,168 2,062	17,116 17,116	69,830 1,247,773	276,190	
Wasatch	151 3,505	388 8,150	5,756 121,821	4,173 1,731	131,911 5,001	\$ 1,924 52,070	7,270 7,270	26 26	260 260	3,273 3,273	298,440	
Washington	-	472 11,775	7,619 121,821	1,731 1,731	1,731 1,731	\$ 1,924 52,070	3,130 3,130	252 252	1,830 1,830	28,590 3,055	24,8,538	
Wayne	65 740	482 9,672	6,770 152,592	853 152,592	28,112 853	\$ 12,426 47,957	47,957 47,957	301 301	3,055 3,055	6,380 6,380	21,1,670 510,442	
Weber	300 4,250	1,366 28,565	28,565 32,213	77,770 77,770	32,213 32,213	\$ 1,266 1,266	7,220 7,220	544 544	4,220 4,220	1,181,948 1,181,948	4,08,766 \$15,418,162	
TOTALS	7,952 \$100,449	25,088 \$553,544	274,863 \$6,231,392	133,198 \$4,239,807	915,150 \$3,696,456	\$ 22,365 \$ 22,365	\$ 1,196 \$ 1,196	\$ 22,365 \$ 22,365	\$ 1,196 \$ 1,196	\$ 4,89,225 \$ 4,89,225	\$ 3,368,095	

* These columns include 883 goats, nearly all in Carbon and Salt Lake Counties, assessed for \$2,665.

TABLE 2 — NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR 1951

TABLE 3 — ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR 1951

County	IMPROVED FARM LAND			UNIMPROVED FARM LAND		
	Assessed Acreage	DEFT Amount	Per Acre	Assessed Acreage	DEFT Amount	Per Acre
Beaver	421 \$ 7,52	13,74	\$ 2,980	28,996 \$ 32,89	3,995	\$ 975
Box Elder	216,984 \$ 78,084	21,68	\$ 1,692,921	65,344 61,50	4,515	\$ 1,053
Cache	-	-	-	70,561 63,99	3,344	\$ 1,065
Carson	-	-	-	12,114 5,660	12,114	\$ 469
Daggett	-	-	-	5,660 5,660	5,660	\$ 1,000
Davis	5,153 30,06	154,920 6,380	\$ 19,902 106,15	2,112,619 2,112,619	635 635	\$ 28,72 28,72
Duchesne	1,801 3,54	-	\$ 90,509 48,475	1,666,925 1,666,925	6,936 6,936	\$ 18,235 18,235
Emery	-	-	\$ 24,99 24,99	1,211,409 1,211,409	6,774 6,774	\$ 45,075 45,075
Garfield	-	-	\$ 26,559 26,559	625,441 625,441	3,674 3,674	\$ 21,594 21,594
Grand	-	-	\$ 5,447 5,447	258,169 258,169	3,674 3,674	\$ 16,529 16,529
Iron	3,177 6,51	21,005 76,739	\$ 23,801 12,255	36,445 4,045	867,495 601,84	\$ 158,468 7,504
Juab	60,515 12,67	29,586 6,047	\$ 18,311 24,391	1,211,409 33,34	2,01,601 40	\$ 2,748 40
Kane	4,196 7,05	62,020 85,277	\$ 21,22 21,22	809,920 809,920	14,047 14,047	\$ 34,900 34,900
Millard	77,958 7,97	51,110 8,710	\$ 51,006 8,710	472,512 7,344,653	1,995 1,995	\$ 7,20 7,20
Morgan	3,415 14,97	51,110 165,750	\$ 26,610 8,710	40,999 19,26	9,333 512,640	\$ 17,10 14,58
Piute	-	-	* -	2,234,526 1,316	27,147 * -	\$ 11,89 12,57
Rich	2,036 7,82	15,920 628,538	\$ 26,610 8,679	19,26 16,38	16,426 32,361	\$ 239,490 31,053
* Salt Lake	-	-	* -	1,304,551 1,528,325	* 3,01	\$ 97,533 97,533
San Juan	78,901 7,97	165,750 232,005	\$ 29,31 100,715	2,235,370 7,344,653	34,661 25,477	\$ 295,440 505,448
Saintpete	15,476 10,71	-	-	-	-	-
Sheriff	125 5,26	657 232,005	\$ 19,044 6,099	50,42 49	2,234,526 1,316	\$ 159,563 12,57
Summit	1,658 15,65	25,955 12,666	\$ 45,60 45,98	1,038,875 1,528,325	6,663 5,926	\$ 287,089 36,735
Tooele	1,935 7,64	4,735 4,735	\$ 70,900 21,70	1,312,161 1,528,325	11,663 6,117	\$ 21,050 60,068
Utah	1,075 4,40	232,005 100,715	\$ 100,715 72,90	1,212,161 7,344,653	40 25,477	\$ 1,212,161 36,735
Wasatch	222 14,33	3,324 118,545	\$ 19,639 13,859	42,96 77,61	3,869 1,078,875	\$ 2,869 2,748
Washington	15,657 7,57	15,82 1,218	\$ 15,984 27,617	25,94 89,23	2,312 3,236,600	\$ 4,73 2,728
Wayne	77 15,82	156,730 156,730	\$ 42,92 42,92	4,220 4,220	1,084 39,525	\$ 2,728 598,000
TOTALS AND STATE AVERAGES	\$6,09,169	\$12,81	\$7,80,624	\$961,912	\$4,22,382	\$ 4,89,225 \$ 3,368,095

* Salt Lake County report did not classify acreage assessed.

UTAH STATE TAX COMMISSION

TABLE 3 (CONTINUED) — ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR 1951

* 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 1951

TABLE 5 — TOTAL ASSESSED VALUE OF ALL PROPERTY IN THE STATE FOR 1951

ASSESSED BY COUNTY ASSESSORS											
County	Real Estate		Improvements On Town and City Lots		Improvements On Acreage		Livestock		Personal Property Other Than Livestock		Assessed By State Tax Commission
	County	Estate	\$	On	City	Lots	\$	On	Acreage	Aggregate	
Beaver	\$ 1,412,235	\$ 770,013	\$ 146,896	\$ 2,355,060	\$ 2,636,580	\$ 485,581	\$ 1,215,247	\$ 4,177,679	\$ 3,544,502	\$ 2,631,719	\$ 6,156,221
B.-X. Idei	\$ 5,532,415	\$ 3,002,433	\$ 7,440,411	\$ 4,694,815	\$ 2,342,990	\$ 697,194	\$ 5,981,822	\$ 3,366,363	\$ 20,978,991	\$ 14,399,182	\$ 33,378,473
Cache	\$ 2,550,860	\$ 1,175,112	\$ 7,920	\$ 4,8,023	\$ 116,400	\$ 88,283	\$ 3,366,363	\$ 66,622	\$ 11,078,858	\$ 3,625,522	\$ 28,595,972
Daggett										\$ 16,372,865	\$ 27,651,723
Davis	\$ 6,071,864	\$ 7,627,316	\$ 2,111,967	\$ 298,126	\$ 7,232,564	\$ 7,232,564	\$ 23,311,837	\$ 6,123,997	\$ 29,465,834	\$ 171,297	\$ 557,257
Duchesne	\$ 2,765,20	\$ 851,405	\$ 545,625	\$ 761,650	\$ 1,475,385	\$ 1,475,385	\$ 7,671,024	\$ 1,271,719	\$ 7,671,024	\$ 9,011,677	
Eccles	\$ 1,581,583	\$ 577,168	\$ 346,713	\$ 892,511	\$ 3,984,365	\$ 3,984,365	\$ 5,050,302	\$ 5,050,302	\$ 9,011,677		
Garfield	\$ 901,949	\$ 549,486	\$ 109,614	\$ 405,330	\$ 527,655	\$ 2,497,024	\$ 2,497,024	\$ 2,277,387	\$ 2,277,387	\$ 2,774,411	
Grand	\$ 577,873	\$ 203,567	\$ 155,133	\$ 366,061	\$ 411,062	\$ 1,713,966	\$ 3,267,779	\$ 3,267,779	\$ 4,981,475		
Iron	\$ 2,113,310	\$ 2,398,694	\$ 171,125	\$ 450,688	\$ 1,982,705	\$ 1,982,705	\$ 14,297,030	\$ 14,297,030	\$ 22,292,512		
Juab	\$ 2,095,412	\$ 1,137,695	\$ 355,725	\$ 431,056	\$ 1,114,038	\$ 1,114,038	\$ 5,133,916	\$ 5,133,916	\$ 9,011,212		
Kane	\$ 730,926	\$ 552,821	\$ 88,799	\$ 213,600	\$ 291,098	\$ 291,098	\$ 1,983,164	\$ 1,983,164	\$ 2,119,427		
Millard	\$ 3,361,410	\$ 366,632	\$ 490,975	\$ 1,368,990	\$ 2,448,002	\$ 2,448,002	\$ 8,978,449	\$ 8,978,449	\$ 13,519,419		
Morgan	\$ 1,361,486	\$ 290,133	\$ 187,607	\$ 120,876	\$ 539,355	\$ 2,499,227	\$ 4,477,323	\$ 4,477,323	\$ 6,976,550		
Piute	\$ 812,607	\$ 166,953	\$ 100,413	\$ 185,916	\$ 312,001	\$ 1,577,890	\$ 330,985	\$ 1,39,131	\$ 1,39,131	\$ 1,908,875	
Rich	\$ 1,559,550	\$ 175,840	\$ 108,140	\$ 540,020	\$ 348,080	\$ 2,751,530	\$ 2,751,530	\$ 181,009	\$ 181,009	\$ 2,870,611	
Salt Lake	\$ 1,287,661	\$ 424,831	\$ 18,533,910	\$ 499,295	\$ 78,689,448	\$ 255,449,19	\$ 181,009	\$ 181,009	\$ 181,009	\$ 437,122,328	
San Juan	\$ 3,856,270	\$ 2,509,970	\$ 1,131,195	\$ 445,504	\$ 730,932	\$ 3,026,458	\$ 145,375	\$ 145,375	\$ 145,375	\$ 3,379,833	
Sanpete				\$ 746,375	\$ 2,282,580	\$ 10,565,390	\$ 2,163,380	\$ 2,163,380	\$ 2,163,380	\$ 18,689,770	
Sevier	\$ 2,532,394	\$ 2,805,053	\$ 336,529	\$ 623,646	\$ 2,223,311	\$ 9,500,233	\$ 2,590,954	\$ 12,111,887	\$ 12,111,887		
Summit	\$ 2,741,355	\$ 684,320	\$ 1,246,093	\$ 569,425	\$ 286,980	\$ 2,745,199	\$ 7,975,017	\$ 13,110,368	\$ 13,110,368		
Tooele	\$ 1,305,350	\$ 2,270,224	\$ 1,231,110	\$ 615,270	\$ 866,550	\$ 2,087,350	\$ 7,206,277	\$ 19,587,377	\$ 19,587,377		
Uintah	\$ 13,862,149	\$ 13,406,702	\$ 20,203,476	\$ 1,247,773	\$ 276,190	\$ 963,360	\$ 4,368,904	\$ 2,518,618	\$ 6,887,522		
Wasatch	\$ 929,194	\$ 929,684	\$ 470,476	\$ 346,475	\$ 298,410	\$ 1,376,585	\$ 6,555,995	\$ 7,47,202	\$ 7,333,197		
Washington	\$ 2,583,965	\$ 1,980,560	\$ 307,163	\$ 120,311	\$ 248,538	\$ 311,447	\$ 1,441,377	\$ 19,452	\$ 1,501,897		
Wayne	\$ 4,98,310	\$ 22,074,890	\$ 4,420,170	\$ 570,425	\$ 17,152,603	\$ 60,067,090	\$ 13,302,167	\$ 73,889,257	\$ 73,889,257		
Weber	\$ 15,842,005										
TOTALS	\$ 147,223,668	\$ 188,257,769	\$ 58,391,495	\$ 15,448,162	\$ 168,436,785	\$ 577,727,879	\$ 3325,303,177	\$ 903,031,056			

TABLE 6 — SUMMARY OF ALL ASSESSED VALUES SET BY STATE TAX COMMISSION FOR PROPERTY TAX FOR 1952

MINING COMPANIES											
County	Bus, Carrier		Gas & Oil		Railroad & Terminal		Telephone Companies		Water Companies		Real Estate, Two Times Machinery, Improvements, Average Net Proceeds Total
	Air Lines	Companies	Car Companies	Express Companies	Pipe Line Companies	Power Companies	Companies	Companies	Companies	Companies	
Beaver	\$ 18,930	\$ 30,798	\$ 50,619	\$ 50,619	\$ 400	\$ 474,870	\$ 381,235	\$ 1,781,619	\$ 1,402,402	\$ 24,688	\$ 155,190 \$ 2,634,831
Box Elder	\$ 16,250	\$ 102,673	\$ 228,873	\$ 228,873	\$ 1,673,270	\$ 10,226,769	\$ 45,386	\$ 418,316	\$ 3,005	\$ 14,210	\$ 1,521,223
Cache	\$ 3,990	\$ 36,572	\$ 77,778	\$ 545	\$ 450	\$ 571,560	\$ 5,665,416	\$ 10,638	\$ 477,155	\$ 216,210	\$ 3,738,381
Carbon	\$ 2,641	\$ 31,370	\$ 198,101	\$ 115	\$ 176,180	\$ 176,180	\$ -	\$ -	\$ 236,889	\$ 400	\$ 16,728,138
Daggett	-	-	-	-	-	-	-	-	-	-	\$ 176,955
Davis	\$ 9,970	\$ 129,426	\$ 128,597	\$ 400	\$ 1,248,021	\$ 977,140	\$ 3,113,454	\$ 15,568	\$ 516,978	\$ 8,690	\$ 16,498
Duchesne	\$ 8,290	\$ 34,797	\$ 70,315	\$ 50	\$ 896,429	\$ 215,237	\$ 2,498,411	\$ 8,976	\$ 58,310	\$ 106,609	\$ 1,341,728
Emery	\$ 10,395	\$ 21,678	\$ 108,193	\$ 100	\$ -	\$ 306,961	\$ 2,498,411	\$ 11,975	\$ 55,837	\$ 2,130,924	\$ 5,105,268
Garfield	\$ 15,470	\$ 22,845	\$ 76,272	\$ 50	\$ -	\$ 126,531	\$ 2,882,564	\$ 11,975	\$ 169,156	\$ 22,348	\$ 322,308
Grand	\$ 13,160	\$ 40,681	\$ 23,355	\$ 100	\$ -	\$ 48,779	\$ 2,689,559	\$ 14,662	\$ 58,511	\$ 148,608	\$ 91,798
Iron	\$ 27,510	\$ 70,381	\$ 120,336	\$ 220	\$ -	\$ 886,878	\$ 3,334,594	\$ 2,321	\$ 506,087	\$ 780,325	\$ 17,541,998
Juab	\$ 17,570	\$ 61,543	\$ 108,193	\$ 100	\$ -	\$ 227,315	\$ 2,689,559	\$ 14,662	\$ 11,9,925	\$ 12,800	\$ 1,264,752
Kane	\$ 4,900	\$ 65,983	\$ 132,018	\$ 200	\$ -	\$ 176,069	\$ 3,926,438	\$ 3,886	\$ 213,956	\$ 2,705	\$ 1,341,728
Millard	\$ 16,630	\$ 29,004	\$ 4,5,944	\$ 100	\$ 528,502	\$ 237,301	\$ 1,707,104	\$ 3,407	\$ 127,498	\$ 1,810,54	\$ 4,522,004
Morgan											
Piute	-	\$ 9,682	\$ 6,032	\$ 50	\$ 49	\$ 57,713	\$ 142,834	\$ 588	\$ 27,461	\$ 87,381	\$ 31,641
Rich	-	\$ 4,424	\$ 409,793	\$ 20,447,99	\$ 5,211,706	\$ 12,113,984	\$ 9,829,478	\$ 107,077	\$ 15,476	\$ 13,414	\$ 8,028,677
Salt Lake	108,020	\$ 1,707,514	\$ 409,793	\$ 20,447,99	\$ 5,211,706	\$ 12,113,984	\$ 9,829,478	\$ 107,077	\$ 15,476	\$ 13,414	\$ 11,201,813
San Juan	-	\$ 23,357	\$ 76,089	\$ 250	\$ -	\$ 2,272	\$ 7,028,636	\$ 220,536	\$ 15,476	\$ 141,668	\$ 2,938,108
Sanpete	4,391	\$ 28,194	\$ 76,089	\$ 250	\$ -	\$ 221,615	\$ 1,703,463	\$ 9,111	\$ 110,251	\$ 145,566	\$ 1,601,710
Sevier	-	\$ 26,220	\$ 51,245	\$ 200	\$ -	\$ 271,161	\$ 1,146,919	\$ 5,854	\$ 223,597	\$ 126,722	\$ 4,522,004
Summit	\$ 19,550	\$ 55,874	\$ 110,987	\$ 150	\$ 1,888,457	\$ 329,105	\$ 3,720,467	\$ 5,660	\$ 1,341,775	\$ 1,341,775	\$ 31,641
Tooele	\$ 25,700	\$ 191,874	\$ 217,343	\$ 200	\$ 453,254	\$ 401,547	\$ 7,076,547	\$ 20,509	\$ 61,261	\$ 113,640	\$ 11,201,813
Uintah	\$ 13,140	\$ 40,752	\$ 14,054	\$ 50	\$ 453,254	\$ 307,108	\$ 8,709,260	\$ 24,519	\$ 119,087	\$ 3,051,636	\$ 2,938,108
Utah	\$ 23,205	\$ 14,054	\$ 359,861	\$ 850	\$ 895,397	\$ 5,688,820	\$ 1,10,251	\$ 1,022,273	\$ -	\$ 73,394	\$ 17,603,633
Wasatch	-	\$ 35,156	\$ 37,448	\$ 50	\$ 191,958	\$ 236,513	\$ 736,260	\$ 2,304	\$ 75,415	\$ 1,172,898	\$ 731,224
Washington	\$ 19,390	\$ 81,505	\$ -	\$ -	\$ 334,554	\$ -	\$ -	\$ 97	\$ 298,216	\$ 21,300	\$ 2,645,514
Wayne	\$ 6,490	\$ 177,874	\$ 495,662	\$ 4,150	\$ 1,138,367	\$ 2,402,207	\$ 8,661,899	\$ 20,332	\$ 1,237,701	\$ 12,800	\$ 3,983
Weber	\$ 9,170	\$ 232,333,223,710	\$ 3,001,506	\$ 38,994,13,484	\$ 231,341,514	\$ 547,81,021,159	\$ 334,058	\$ 15,451,236	\$ 367,956	\$ 200,238,886	\$ 314,8,175,300
TOTALS	\$ 442,232	\$ 33,223,710	\$ 3,001,506	\$ 38,994,13,484	\$ 231,341,514	\$ 547,81,021,159	\$ 334,058	\$ 15,451,236	\$ 367,956	\$ 200,238,886	\$ 314,8,175,300

ELEVENTH BIENNIAL REPORT, 1951-52

TABLE 7 — NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR 1952

County	HORSES AND MULES			CATTLE			SWINE			POULTRY		
	On Range	Number	Value	On Range	Number	Value	Assessed	Otherwise	Number	Value	Assessed	Value
Beaver	180	\$ 1,810	399	\$ 8,815	11,385	\$ 363,960	2,798	\$ 109,784	43,517	\$ 225,131	209	\$ 1,515
Box Elder	872	9,425	1,03	29,680	28,460	95,442	1,075	\$ 564,521	69,588	327,656	1,382	\$ 1,549
Cache	928	9,310	899	19,435	6,300	176,983	18,996	71,026	2,201	10,337	1,039	\$ 1,364
Carbon	185	1,870	172	3,520	2,927	108,000	531	22,240	9,111	43,175	260	1,865
Daggett	103	1,140	169	3,440	2,614	92,771	87	5,112	7,971	40,236	78	520
Davis	297	5,570	549	14,920	4,555	148,268	7,443	313,351	42,272	20,246	575	4,255
Duchesne	135	1,795	1,684	26,500	15,095	542,690	8,051	344,370	42,501	19,435	1,086	\$ 7,230
Emery	1,895	859	19,484	15,429	49,074	1,278	54,017	32,535	119,305	492	3,815	
Garfield	124	1,240	505	12,346	12,759	43,658	1,286	63,508	17,404	329	2,113	4,221
Grand	82	820	498	12,170	5,566	190,456	336	18,998	40,255	221,729	150	50
Iron	221	2,280	353	7,450	10,646	365,743	1,105	50,082	49,364	255,706	488	4,230
Juab	100	1,080	467	10,250	8,292	272,257	1,193	58,222	46,092	243,310	284	1,775
Kane	82	835	297	7,090	32,490	1,079,795	340	15,205	15,111	84,050	85	1,665
Millard	61	675	113	2,260	3,197	107,859	1,155	50,666	40,431	83,065	2,272	13,990
Morgan	291	2,555	-	-	-	-	-	50,666	3,242	16,223	166	1,508
Platte	267	4,820	365	7,870	5,563	183,227	1,246	60,580	60,580	3,787	436	3,760
Richt	-	-	1,319	42,935	49,910	17,627	1,442	56,840	22,192	91,384	32	140
Salt Lake	-	1,090	703	13,817	8,955	29,538	9,110	327,410	68,841	38,316	3,890	37,555
San Juan	106	5,790	1,54	23,595	17,412	537,130	7,029	60,444	30,314	120,511	1,741	945
Sanpete	548	-	-	-	-	-	-	279,110	33,588	152,210	1,095	27,995
Servier	637	10,445	693	15,097	15,073	457,423	7,130	290,438	20,525	96,608	1,010	6,979
Summit	348	3,670	462	9,585	3,586	117,850	5,021	230,943	5,001	25,195	122	1,325
Tooele	268	2,720	797	18,575	8,418	290,382	1,488	64,524	14,008	768,615	230	2,222
Uintah	753	11,320	2,306	52,072	29,359	964,995	19,317	211,958	96,405	470,891	2,031	12,222
Wasatch	214	4,295	272	6,440	6,111	202,363	4,301	180,569	2,107	9,667	10	150
Washington	-	442	11,125	8,627	303,615	1,753	74,680	3,245	16,780	324	4,652	408,136
Wayne	38	450	419	8,300	7,445	254,288	759	35,210	11,474	63,453	230	4,350
Weber	321	5,640	1,096	23,480	5,592	167,782	16,156	54,820	5,988	24,000	620	5,522
TOTALS	7,370	\$ 95,510	22,083	\$ 49,1491	314,750	\$ 10,324,974	144,594	\$ 55,13,071	\$ 955,807	\$ 4,765,469	21,976	\$ 163,874
												\$ 21,987,038

* These columns include 835 goats, nearly all in Carbon and Salt Lake Counties, assessed for \$2,704.

TABLE 8 — ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR 1952

County	IMPROVED FARM LAND			UNIMPROVED FARM LAND			PERMANENT PASTURE				
	Assessed Acreage	DRY Amount Per Acre	Value	Assessed Acreage	TRIGATED Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value		
Beaver	246	\$ 14,95	\$ 1,720	28,171	\$ 22,97	\$ 928,885	29,499	\$ 2,23	\$ 65,810		
Box Elder	239,560	21,63	3,557,95	69,500	62,80	4,366,125	-	-	318,491		
Cache	78,097	-	-	70,503	63,88	4,503,60	27,742	11,448	318,491		
Carbon	-	-	-	11,976	29,21	349,780	1,459	9,18	13,400		
Daggett	-	-	-	5,491	22,80	125,212	4,748	12,441	58,937		
Davis	5,061	31,60	159,920	19,616	108,36	2,125,530	657	32,72	21,500		
Duchesne	1,956	3,63	7,110	91,106	18,43	1,678,700	24,799	1,61	40,035		
Emery	-	-	-	48,667	24,72	1,201,98	7,795	3,62	28,190		
Garfield	-	-	-	29,888	24,06	622,982	-	-	16,285		
Grand	-	-	-	5,397	47,14	254,4,06	3,612	4,51	-		
Iron	2,427	7,72	18,745	27,745	35,99	998,495	159,548	2,22	354,726		
Juab	58,379	12,82	748,360	15,641	38,81	606,980	6,350	3,10	20,595		
Kane	4,202	730	30,657	5,924	32,65	193,428	-	-	-		
Millard	79,395	7,92	628,830	80,884	21,03	1,827,275	13,760	3,44	47,330		
Morgan	3,364	14,56	48,990	8,035	24,06	622,144	2,612	7,58	13,805		
Platte	-	-	-	12,856	41,54	532,798	9,846	17,65	173,735		
Rich	2,142	7,74	16,580	26,669	19,29	514,350	11,433	5,11	235,180		
Salt Lake	32,280	19,19	619,610	4,8,701	133,97	6,037,768	7,123	40,84	299,925		
San Juan	81,836	7,68	628,790	10,622	13,11	139,929	29,335	3,17	92,709		
Sanpete	18,575	10,20	189,515	108,644	26,16	2,803,535	727	6,10	4,435		
Servier	1,125	8,00	1,000	41,308	57,79	2,386,998	-	-	19,170		
Summit	1,881	16,18	30,440	28,533	37,08	1,057,675	6,380	12,61	-		
Tooele	16,299	8,446	139,796	5,829	49,42	288,661	11,433	5,11	58,433		
Utah	1,690	6,75	11,405	66,665	23,40	1,560,01	8,014	5,62	45,065		
Utah	21,895	12,89	282,202	99,249	72,88	7,233,621	24,308	19,21	466,967		
Wasatch	1,204	13,45	2,714	19,777	42,91	848,620	3,863	13,34	51,549		
Washington	15,266	7,06	107,810	10,269	30,37	1,083,610	2,579	4,51	11,635		
Wayne	-	-	-	37,294	90,81	3,386,810	213	3,04	647		
Weber	4,169	29,58	123,310	-	-	39,780	15,44	614,110	6,287		
TOTALS AND STATE AVERAGES	669,149	\$ 13,52	\$ 9,04,024	1,051,26	\$ 46,07	\$ 48,428,922	442,581	\$ 7,07	\$ 2,130,924	41,749	\$ 16,51

TABLE 8 (CONTINUED) — AVERAGE AND ASSESSED VALUE OF REAL ESTATE FOR 1952

County	FRUIT LAND			GRAZING LAND			Other Land Value	Aggregate Value of Acreage	Town and City Lots Value	Aggregate Value of Real Estate
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value				
Beaver	—	\$ —	\$ —	111,275	21.39	\$ 155,010	\$ 26,745	\$ 1,171,970	\$ 236,540	\$ 1,174,510
Box Elder	—	1,082,219	1.98	1,052,380	383,530	\$ 9,563,580	901,390	10,464,970	9,025,212	284,402
Cache	—	4,215	—	223,74	2.25	501,760	16,90	7,025,616	2,234,86	2,551,385
Carbon	25	168,60	—	231,666	2.55	622,720	143,440	1,33,955	1,117,430	2,577,494
Daggett	—	—	—	44,874	1.99	87,181	4,164	277,494	—	—
Davis	519	96.18	49,920	62,914	6.50	409,045	—	2,765,925	3,404,087	6,170,012
Duchesne	—	—	—	480,052	1.47	702,965	40,375	2,470,185	303,370	2,773,455
Egypt	—	—	—	120,551	1.50	181,877	37,978	1,449,543	139,12	1,589,455
Garfield	—	—	—	10,727	14.12	151,414	18,406	792,802	111,862	904,664
Grand	184	70.18	12,913	27,872	2.95	82,336	112,896	508,836	65,632	574,468
Iron	—	—	—	111,127	2.50	277,905	—	2,099,507	779,409	2,878,916
Juab	—	—	—	211,903	1.53	346,924	17,940	1,739,670	351,205	2,090,875
Kane	—	—	—	233,909	1.69	379,323	7,343	625,751	124,254	750,005
Millard	—	—	—	298,667	1.26	371,965	80	2,878,480	460,220	3,338,000
Morgan	—	—	—	331,799	2.33	773,507	5,582	1,269,028	43,981	1,313,009
Piute	—	—	—	25,115	2.51	62,941	11,158	780,632	40,231	820,863
Rush	—	—	—	296,904	2.59	768,920	3,310	1,538,350	30,270	1,568,220
Salt Lake	1,749	67.93	118,815	90,521	2.24	212,692	734,080	8,012,290	44,996,126	47,999,316
San Juan	—	—	—	177,221	1.53	322,995	14,626	1,200,412	92,592	1,293,004
Santafe	—	—	—	286,577	1.36	389,935	64,115	3,490,635	585,310	4,075,945
Searcy	—	—	—	142,939	1.68	240,181	2,425	3,010,116	715,979	3,726,125
Summit	—	—	—	265,782	2.55	1,303,170	22,355	2,192,070	214,660	2,707,030
Tooele	5	79.00	395	350,616	1.33	397,325	98,641	928,942	395,871	1,374,813
Uintah	3,847	4.00	20	261,107	1.52	711,933	94,019	2,032,821	338,510	2,371,331
Wasatch	—	—	—	393,187	1.81	—	—	9,171,064	4,688,233	13,799,297
Washington	—	—	—	257,472	2.29	588,829	7,291	1,449,033	230,977	1,730,010
Wayne	—	—	—	209,584	1.86	389,210	7,950	1,600,215	84,653	2,044,868
Weber	—	—	—	24,033	1.19	28,570	1,392	1,566,281	37,466	453,747
TOTALS AND STATE AVERAGES	7,599	\$ 88,449	\$ 672,461	\$ 6,756,653	\$ 1.82	\$ 12,292,995	\$ 3,054,137	\$ 77,312,723	\$ 70,668,211	\$ 147,990,934

TABLE 9 — VALUE OF PERSONAL PROPERTY ASSESSED BY COUNTY ASSESSORS FOR 1952

County	MOTOR VEHICLES			PERSONAL PROPERTY			Livestock	Total
	Merchandise and Supplies	Machinery Tools and Implements	Number Assessed	Amount Per Vehicle	Value	Enumerated		
Beaver	\$ 1,178,660	\$ 96,777	1,832	\$ 233,04	\$ 426,935	\$ 25,535	\$ 712,504	\$ 1,440,471
Box Elder	\$ 1,210,445	\$ 1,007,335	6,963	\$ 34,79	\$ 2,407,725	\$ 4,137	\$ 1,905,231	\$ 6,564,843
Cache	1,489,521	1,247,078	296,26	\$ 2,753,167	16,904	966,105	6,472,778	3,323,200
Carbon	711,110	142,660	7,307	311,21	2,274,045	10,520	184,835	231,978
Daggett	15,487	35,203	107	342,52	36,650	3,681	143,935	—
Davis	2,095,722	2,345,984	10,755	325,24	\$ 3,497,923	52,648	510,315	8,502,592
Duchesne	4,59,455	450,540	2,469	356,24	\$ 879,560	48,885	1,134,540	2,502,980
Emery	122,915	214,788	1,763	328,64	579,394	64,92	607,680	1,622,433
Gambel	73,545	187,606	922	360,23	332,135	19,657	446,271	968,599
Grand	74,408	143,622	693	372,62	256,226	46,072	—	—
Iron	699,706	249,227	3,634	322,01	1,176,608	29,694	687,611	2,242,846
Juab	306,569	277,410	1,793	316,56	567,585	40,632	590,939	1,783,135
Kane	130,172	70,954	711	353,38	251,250	10,216	362,754	825,366
Millard	731,290	623,600	3,319	339,59	1,127,105	44,315	2,255,440	4,783,890
Morgan	204,355	41,640	1,011	321,29	324,820	5,815	182,250	763,880
Piute	51,835	95,040	578	319,20	184,500	—	271,747	3,251,436
Rush	48,010	72,930	592	381,22	225,680	4,566,240	653,724	1,000,754
Salt Lake	37,986,500	16,816,012	90,213	314,77	28,396,440	4,566,240	578,516	88,379,608
San Juan	141,588	380,109	887	369,73	328,006	34,783	4,91,086	4,084,365
Santafe	583,240	459,890	4,397	298,73	1,313,520	49,465	1,034,055	3,440,170
Searcy	695,115	320,615	4,292	309,00	1,326,215	17,450	892,041	3,251,436
Summit	68,256	139,190	2,343	328,18	768,725	11,930	396,078	1,000,754
Tooele	521,345	763,510	5,014	321,71	1,613,045	37,101	1,149,264	1,084,365
Utah	580,822	748,065	3,277	388,89	1,274,402	79,119	1,204,502	3,886,910
Wasatch	7,681,259	13,170,685	25,281	308,99	7,811,549	76,137	1,904,195	20,643,825
Washington	255,836	95,211	1,916	347,63	666,760	2,010	408,136	1,427,953
Wayne	37,840	119,725	2,599	330,41	838,745	23,170	449,470	1,829,510
Weber	8,054,190	82,457	620	368,442	228,123	1,625	369,508	718,380
TOTALS AND STATE AVERAGES	\$65,586,126	\$42,652,813	222,733	\$314,97	\$70,154,998	\$5,631,613	\$21,987,938	\$206,021,688

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TABLE 10 — TOTAL ASSESSED VALUE OF ALL PROPERTY IN THE STATE FOR 1952

County	Real Estate	Improvements On Town and City Lots		Livestock	Personal Property Other Than Livestock		Aggregate	Assessed by State Tax Commission	Total
		On Improvement	On Acreage						
Beaver	\$ 1,411,510	\$ 775,500	\$ 139,528	\$ 727,507	\$ 23,130,558	\$ 2,634,331	\$ 6,401,810		
Box Elder	10,464,970	3,391,125	2,713,320	4,659,612	5,521,323		37,655,831		
Cache	9,284,402	7,532,786	2,116,514	5,506,673	3,758,281		29,481,791		
Carbon	2,551,385	4,710,670	208,775	181,835	10,894,050		27,622,168		
Daggett	271,494	-	45,039	143,957	55,511		176,695		
Davis	6,170,012	8,457,375	2,400,107	510,315	7,992,277		6,264,752		
Duchesne	2,773,455	889,670	540,030	1,134,510	1,838,440		7,176,135		
Emery	1,389,455	552,208	352,876	695,844	923,89		5,105,268		
Garfield	901,664	732,137	151,318	607,680	612,943		3,011,342		
Grand	574,468	207,166	162,100	446,271	522,328		1,912,333		
Iron	2,878,916	2,555,557	175,507	687,611	2,155,235		8,452,826		
Juab	2,090,875	1,155,365	590,025	590,939	1,192,196		5,386,900		
Kane	750,000	609,365	99,020	362,754	462,592		2,283,512		
Millard	3,338,700	1,587,665	485,685	2,255,490	2,526,310		10,193,850		
Morgan	1,313,099	300,155	199,808	183,250	576,630		2,568,852		
Piute	820,863	168,696	114,194	271,747	331,375		22,463,317		
Rich	1,668,620	185,430	99,340	653,734	347,020		2,854,744		
Salt Lake	49,999,316	114,722,975	16,522,640	578,516	87,795,092		269,608,559		
San Juan	1,293,004	456,463	1,138,450	491,086	884,486		3,651,489		
Sanpete	4,075,945	2,481,230	1,135,760	1,034,055	2,406,115		11,123,105		
Servier	3,726,125	2,912,061	350,154	892,041	2,359,395		2,605,514		
Summit	2,707,030	683,060	599,695	396,078	988,201		10,239,776		
Tooele	1,354,853	2,449,179	1,270,409	1,145,264	2,925,101		5,274,164		
Utah	2,371,331	1,130,154	877,678	1,201,502	2,682,408		8,226,073		
Utah	13,799,297	14,336,977	21,315,984	1,904,195	28,729,630		80,116,083		
Wasatch	1,730,010	928,968	477,431	408,136	1,019,817		4,561,362		
Washington	2,444,868	2,073,380	369,155	449,470	1,380,040		6,710,913		
Wayne	4,93,747	307,974	119,220	369,508	348,872		1,639,021		
Weber	15,239,645	24,119,805	64,28,930	795,320	18,880,880		63,491,580		
TOTALS	\$147,980,934	\$200,516,492	\$53,363,222	\$21,987,038	\$184,024,650		\$612,872,336		
							\$348,878,517		\$961,750,853

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

	1929	1933	1941	1947	1948	1949	1950	1951	1952
State General Fund	\$ 1,735,357	\$ 1,202,017	\$ 397,920	\$ 18,514,863	\$ 20,319,539	\$ 21,472,244	\$ 22,873,230	\$ 28,514,391	\$ 24,991,817
District Schools	\$ 10,881,850	\$ 9,226,502	\$ 10,133,508	\$ 6,810,654	\$ 7,115,262	\$ 7,528,945	\$ 8,235,457	\$ 9,903,916	\$ 6,212,357
Cities and Towns	3,962,875	3,363,119	3,834,964	6,113,024	5,119,510	6,015,558	6,399,012	7,759,455	1,873,035
Counties	2,177,443	3,429,038	1,744,288	1,259,212	1,624,491	1,384,916	1,562,559	1,759,455	288,104
Roads	103,967	25,241	60,585	154,204	162,298	160,546	153,662	188,160	
Bounty									
TOTALS	\$21,283,358	\$17,449,150	\$18,752,439	\$30,326,363	\$33,702,376	\$35,857,478	\$38,168,354	\$44,996,435	\$42,299,229
Salt Lake County estimated for 1950. Salt Lake County out of balance for 1952. Auditor's office did not balance Granite or Jordan school districts.									
Difference \$387,523.									
TOTALS	\$227,458	\$ 176,913	\$ 174,196	\$ 247,457	\$ 262,312	\$ 268,716	\$ 277,123	\$ 278,520	\$ 252,205

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TABLE 13 — DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

	1929	1933	1941	1947	1948	1949	1950	1951	1952
BOX Elder County									
State General Fund	\$ 95,095	\$ 76,996	\$ 22,468	\$ 97,114	\$ 927,105	\$ 857,787	\$ 817,289	\$ 1,123,965	\$ 957,212
District Schools	498,061	495,439	540,519	103,138	120,524	126,756	131,981	145,341	148,733
Cities and Towns	85,480	48,178	62,628	139,623	152,753	169,969	166,443	142,197	158,135
County	55,472	63,604	36,912	68,653	68,675	67,330	67,684	70,756	75,312
Roads	138,380	60,256	1,570	4,853	11,061	9,087	8,712	10,813	15,239
Bounty	6,402								20,627
TOTALS	\$ 879,390	\$ 746,011	\$ 807,003	\$ 1,272,619	\$ 1,293,310	\$ 1,227,228	\$ 1,169,894	\$ 1,503,389	\$ 1,260,039
CACHE COUNTY									
State General Fund	\$ 73,911	\$ 53,105	\$ 16,408	\$ 74,266	\$ 827,116	\$ 817,930	\$ 820,700	\$ 917,947	\$ 812,346
District Schools	465,770	410,312	437,218	144,654	236,475	237,731	243,121	232,109	259,097
Cities and Towns	182,509	125,980	131,788	107,365	187,479	210,323	214,284	213,785	200,497
County	88,690	84,277	182,834	107,365	11,021	51,246	53,929	54,945	44,451
Roads									88,564
Bounty	2,781	1,060	2,831	1,907	1,060	50,389	54,505	54,523	82,955
TOTALS	\$ 915,369	\$ 782,099	\$ 821,966	\$ 1,911,077	\$ 1,339,769	\$ 1,328,590	\$ 1,236,115	\$ 1,455,291	\$ 1,267,355
CARIBON COUNTY									
State General Fund	63,773	51,862	12,637	675,356	690,326	688,948	686,984	800,517	679,505
District Schools	395,924	401,365	312,011	91,700	99,945	106,161	108,000	105,170	104,870
Cities and Towns	108,591	80,540	77,189	174,246	168,802	188,189	194,918	186,128	138,111
County	66,430	67,646	36,107	48,068	50,389	54,405	54,523	52,930	82,867
Roads									2,259
Bounty	1,327	2,258	640	1,328	1,621	3,896	3,800	2,722	6,924
TOTALS	\$ 780,191	\$ 748,236	\$ 603,672	\$ 990,598	\$ 1,031,063	\$ 1,059,467	\$ 1,045,676	\$ 1,155,226	\$ 1,007,612
DAGGETT COUNTY									
State General Fund	\$ 1,235	\$ 848	\$ 395	\$ 13,315	\$ 12,551	\$ 14,687	\$ 14,795	\$ 13,931	\$ 13,509
District Schools	6,227	5,275	10,166	13,315	13,315	13,315	13,315	13,315	13,315
Cities and Towns	-	-	-	-	-	-	-	-	-
County	247	2,290	5,647	4,275	3,742	5,038	4,795	4,737	6,975
Roads	2,376	624	-	-	-	-	282	279	367
Bounty	1,02	151	322	1,294	898	1,162	1,108	1,235	1,890
TOTALS	\$ 10,387	\$ 9,188	\$ 16,510	\$ 18,884	\$ 17,191	\$ 20,387	\$ 20,980	\$ 20,182	\$ 22,741

TABLE 14 — DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

	1929	1933	1941	1947	1948	1949	1950	1951	1952
DAVIS COUNTY									
State General Fund	\$ 44,443	\$ 35,248	\$ 10,516	\$ 585,775	\$ 662,998	\$ 682,398	\$ 792,933	\$ 928,176	\$ 887,976
District Schools	270,362	225,279	247,218	141,419	157,928	174,421	189,777	203,273	226,258
Cities and Towns	43,771	36,153	60,192	85,754	158,202	157,615	160,897	159,616	182,688
County	68,516	66,074	30,650	30,502	42,737	45,129	51,189	88,397	95,385
Roads	61,109	30,650	1,408	1,920	2,097	1,792	1,626	2,289	4,034
Bounty	1,461	573	992	1,297	6,372	6,859	6,752	8,567	12,219
TOTALS	\$ 489,662	\$ 386,977	\$ 476,290	\$ 930,103	\$ 1,016,323	\$ 1,068,637	\$ 1,192,443	\$ 1,409,821	\$ 1,421,209
DUCHESNE COUNTY									
State General Fund	\$ 13,012	\$ 7,881	\$ 2,201	\$ 118,025	\$ 145,237	\$ 192,736	\$ 209,158	\$ 253,144	\$ 225,464
District Schools	105,184	72,983	62,881	16,357	21,326	27,552	33,655	41,717	52,533
Cities and Towns	17,031	13,342	13,570	51,334	51,334	49,553	46,369	38,422	72,117
County	19,519	14,392	46,532	7,875	8,775	9,000	13,165	12,991	23,013
Roads	45,544	30,837	-	2,497	6,372	6,372	6,688	6,752	8,567
Bounty	3,326	992	515	2,151	4,491	5,181	6,752	8,567	12,219
TOTALS	\$ 203,616	\$ 140,427	\$ 130,468	\$ 205,832	\$ 238,401	\$ 295,633	\$ 309,346	\$ 379,321	\$ 351,269
GARFIELD COUNTY									
State General Fund	\$ 16,772	\$ 13,041	\$ 3,418	\$ 200,580	\$ 212,994	\$ 206,786	\$ 211,876	\$ 225,169	\$ 176,907
District Schools	131,382	120,771	100,058	14,965	16,305	19,219	21,941	26,075	28,411
Cities and Towns	16,469	13,570	49,541	51,519	57,688	64,244	64,893	72,117	76,997
County	26,556	23,814	7,321	11,749	14,984	16,061	16,223	18,029	25,521
Roads	37,038	29,515	2,151	4,491	4,491	5,181	6,752	7,720	7,271
Bounty	2,449	515	2,497	6,372	6,372	6,372	6,752	8,567	12,219
TOTALS	\$ 230,636	\$ 197,226	\$ 177,454	\$ 293,604	\$ 309,313	\$ 315,223	\$ 323,597	\$ 369,249	\$ 305,010

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TABLE 15 — DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

	1929	1933	1941	1947	1948	1949	1950	1951	1952
GRAND COUNTY									
State General Fund	\$ 12,570	\$ 8,125	\$ 2,428	\$ 121,107	\$ 104,828	\$ 106,714	\$ 97,116	\$ 97,648	\$ 75,853
District Schools	54,394	54,158	63,121	32,805	31,361	7,939	8,624	9,396	9,973
Cities and Towns	1,505	1,129	4,343	5,994	31,807	63,095	62,806	64,510	62,947
County	23,370	30,520	6,937	32,563	3,366	2,210	2,453	5,268	5,268
Roads	19,430	15,712	1,867	3,867	6,667	7,120	6,923	6,585	6,996
Bounty	6,166	1,134	1,867	6,667	7,120	6,923	6,585	6,996	8,203
TOTALS	\$ 154,346	\$ 108,216	\$ 109,216	\$ 169,977	\$ 153,365	\$ 180,681	\$ 179,584	\$ 175,550	\$ 162,244
IRON COUNTY									
State General Fund	\$ 24,010	\$ 18,544	\$ 6,330	\$ 329,534	\$ 405,727	\$ 437,654	\$ 463,700	\$ 597,439	\$ 624,206
District Schools	178,074	195,607	180,872	62,071	85,384	98,259	113,044	118,072	110,170
Cities and Towns	32,751	31,078	28,235	77,774	53,801	75,877	77,326	77,284	129,380
County	55,522	37,978	2,111	20,176	2,123	23,633	23,768	28,561	4,718
Roads	59,109	55,287	1,887	5,273	6,631	6,165	2,625	17,874	61,532
Bounty	6,283	1,271	1,887	7,027	7,331	4,292	5,972	7,059	10,601
TOTALS	\$ 329,154	\$ 272,361	\$ 329,188	\$ 494,268	\$ 615,127	\$ 657,927	\$ 693,589	\$ 873,559	\$ 966,957
JUAB COUNTY									
State General Fund	\$ 28,372	\$ 18,036	\$ 5,217	\$ 216,404	\$ 219,474	\$ 205,209	\$ 208,030	\$ 219,290	\$ 182,501
District Schools	177,866	134,660	135,426	22,720	38,468	43,351	45,562	50,376	55,879
Cities and Towns	44,789	21,743	31,366	81,981	58,543	70,922	68,810	71,008	85,606
County	35,466	31,366	31,271	10,505	19,688	20,176	2,660	2,625	4,506
Roads	1,430	1,430	1,271	1,887	1,430	1,132	3,876	3,876	4,718
Bounty	5,572	2,121	2,121	7,027	7,331	4,292	5,972	7,059	9,680
TOTALS	\$ 351,174	\$ 242,263	\$ 250,968	\$ 322,865	\$ 343,738	\$ 327,104	\$ 345,785	\$ 370,456	\$ 352,266
KANE COUNTY									
State General Fund	\$ 4,707	\$ 3,288	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ 1,051	\$ -
District Schools	30,988	26,164	30,053	47,636	51,283	47,655	58,324	65,705	59,420
Cities and Towns	5,806	5,811	9,853	11,998	11,063	12,604	14,010	14,611	16,227
County	7,845	8,578	10,505	19,688	31,063	25,373	23,671	30,440	30,440
Roads	8,826	1,430	1,430	1,887	1,430	1,132	2,386	2,386	-
Bounty	2,121	559	559	7,027	7,331	4,292	5,972	7,059	4,367
TOTALS	\$ 60,333	\$ 45,830	\$ 53,306	\$ 83,072	\$ 92,176	\$ 88,858	\$ 98,043	\$ 109,127	\$ 110,854

TABLE 16 — DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

	1929	1933	1941	1947	1948	1949	1950	1951	1952
WILLARD COUNTY									
State General Fund	\$ 38,159	\$ 23,034	\$ 6,239	\$ 221,826	\$ 231,432	\$ 321,856	\$ 322,115	\$ 326,764	\$ 342,639
District Schools	24,3,574	188,280	14,9,413	62,071	40,881	47,477	44,334	48,019	49,406
Cities and Towns	26,782	19,936	5,567	39,511	81,044	96,952	90,859	94,636	93,210
County	43,266	40,260	60,671	80,749	23,491	25,643	25,854	25,980	27,039
Roads	123,390	86,932	9,961	23,134	20,674	12,373	13,915	13,595	29,591
Bounty	13,805	2,766	5,661	23,134	1,164	718	21,825	21,825	34,735
TOTALS	\$ 489,276	\$ 359,133	\$ 251,081	\$ 489,006	\$ 512,379	\$ 518,316	\$ 508,123	\$ 518,240	\$ 549,601
MORAN COUNTY									
State General Fund	\$ 15,778	\$ 12,808	\$ 3,792	\$ 147,224	\$ 139,191	\$ 171,705	\$ 178,366	\$ 183,483	\$ 142,831
District Schools	92,041	93,656	97,770	10,304	12,212	12,158	12,684	14,064	14,599
Cities and Towns	7,662	4,635	5,567	60,638	68,338	70,945	65,935	62,440	64,698
County	21,695	25,215	40,083	10,833	11,282	12,373	13,915	20,330	21,213
Roads	32,214	22,213	10,833	1,164	1,707	1,078	900	927	1,077
Bounty	4,311	2,020	624	1,164	1,164	1,164	1,078	1,078	1,603
TOTALS	\$ 169,821	\$ 159,729	\$ 158,669	\$ 239,612	\$ 233,852	\$ 269,642	\$ 271,517	\$ 281,924	\$ 244,944
PINE COUNTY									
State General Fund	\$ 4,315	\$ 2,972	\$ 960	\$ 52,731	\$ 56,219	\$ 55,398	\$ 56,139	\$ 55,357	\$ 47,498
District Schools	33,804	27,521	28,805	4,434	5,836	5,947	6,431	6,431	7,326
Cities and Towns	7,331	6,167	6,445	16,441	16,051	16,466	15,543	16,225	17,327
County	8,268	5,556	15,900	2,743	3,057	3,059	3,697	3,818	4,077
Roads	3,779	4,522	4,257	794	1,138	1,078	1,001	1,484	2,177
Bounty	862	202	55,257	76,051	80,884	82,543	82,771	83,322	78,405
TOTALS	\$ 58,559	\$ 46,995	\$ 55,257	\$ 76,051	\$ 80,884	\$ 82,543	\$ 82,771	\$ 83,322	\$ 78,405
RICH COUNTY									
State General Fund	\$ 7,885	\$ 5,411	\$ 1,590	\$ 65,797	\$ 68,835	\$ 63,950	\$ 67,167	\$ 94,735	\$ 79,212
District Schools	4,8,227	34,817	37,251	1,604	2,930	3,054	2,153	2,325	2,469
Cities and Towns	2,171	1,504	2,875	16,127	22,786	19,284	19,778	16,633	14,554
County	19,74	10,821	—	5,120	5,327	5,494	5,521	5,741	6,001
Roads	13,442	2,588	—	4,060	4,060	5,209	4,655	5,488	6,481
Bounty	2,644	897	1,596	4,060	4,060	4,923	4,655	5,488	6,481
TOTALS	\$ 94,183	\$ 56,038	\$ 59,439	\$ 93,367	\$ 101,239	\$ 97,485	\$ 96,119	\$ 122,663	\$ 113,666

UTAH STATE TAX COMMISSION

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TABLE 17 — DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

	1929	1933	1941	1947	1948	1949	1950	1951	1952
SALT LAKE COUNTY									
State General Fund	\$ 782,666	\$ 500,647	\$ 189,361	\$ 8,373,647	\$ 9,196,246	\$ 10,185,978	\$ 10,780,777	\$ 14,116,083	\$ 12,246,109
District Schools	4,711,551	3,877,090	4,595,021	8,351,650	3,985,244	4,077,275	4,386,508	4,638,201	5,108,131
Cities and Towns	2,290,316	1,993,123	2,153,764	1,474,207	1,798,007	2,499,879	2,959,600	3,206,500	3,355,716
County	1,002,139	713,313	1,474,207	566,602	599,511	722,844	641,786	792,458	836,665
Roads	628,416	571	270,487	1,792	2,876	2,488	2,388	3,050,589	835,500
Bounty	1,680							3,99	3,780
TOTALS	\$ 9,416,768	\$ 7,656,347	\$ 8,774,612	\$ 14,355,691	\$ 16,402,721	\$ 17,867,127	\$ 19,068,164	\$ 22,973,788	\$ 21,299,185
SAN JUAN COUNTY									
State General Fund	\$ 4,915	\$ 2,801	\$ 26,937	\$ 57,579	\$ 61,349	\$ 52,744	\$ 74,547	\$ 85,855	\$ 70,515
District Schools	35,432	25,693	200,226	63,232	68,884	8,008	9,916	10,104	11,887
Cities and Towns	3,110	1,303	2,468	18,589	20,203	21,977	21,757	23,388	12,702
County	11,834	9,683	16,993	2,338	2,267	2,444	2,265	2,287	36,368
Roads	13,558	5,659	1,659	2,216	6,171	6,390	5,734	6,360	6,913
Bounty	3,085	1,111						6,051	6,100
TOTALS	\$ 71,734	\$ 46,250	\$ 50,178	\$ 91,490	\$ 98,414	\$ 92,636	\$ 123,093	\$ 143,541	\$ 134,598
SANPETE COUNTY									
State General Fund	\$ 33,024	\$ 23,121	\$ 6,114	\$ 268,754	\$ 289,134	\$ 319,482	\$ 335,492	\$ 361,220	\$ 320,158
District Schools	236,944	200,288	172,858	63,232	70,157	75,355	77,509	95,649	100,296
Cities and Towns	73,772	42,927	45,014	68,573	51,681	87,250	68,805	73,601	75,885
County	26,528	26,644	100,886	20,939	21,761	65,070	61,779	25,380	26,626
Roads	57,792	35,180	17,565	18,383	20,638	11,213	11,449	4,845	5,154
Bounty	4,983	959	2,334	4,378	5,174	4,369	4,154	4,362	8,234
TOTALS	\$ 444,713	\$ 329,119	\$ 349,778	\$ 425,876	\$ 437,939	\$ 505,283	\$ 510,131	\$ 563,617	\$ 535,336
SEVIER COUNTY									
State General Fund	\$ 26,687	\$ 18,881	\$ 5,627	\$ 263,418	\$ 295,352	\$ 322,206	\$ 381,248	\$ 438,693	\$ 386,559
District Schools	203,492	170,751	118,708	71,164	87,652	81,706	101,885	111,960	109,647
Cities and Towns	62,727	47,786	57,650	54,760	65,070	57,562	75,562	72,671	64,426
County	23,908	25,448	60,287	2,411	2,411	2,411	2,411	2,411	2,411
Roads	44,479	50,897	869	2,313	4,341	4,369	4,154	4,362	4,244
Bounty	4,417								
TOTALS	\$ 365,710	\$ 311,632	\$ 276,996	\$ 412,566	\$ 477,001	\$ 516,136	\$ 577,506	\$ 634,413	\$ 574,020

Salt Lake County estimated for 1950, not in balance for 1952. Auditor's office did not balance Granite or Jordan school districts. Difference \$389,523.

TABLE 18 — DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

	1929	1933	1941	1947	1948	1949	1950	1951	1952
SUMMIT COUNTY									
State General Fund	\$ 46,300	\$ 29,923	\$ 9,499	\$ 330,738	\$ 318,000	\$ 291,339	\$ 306,135	\$ 393,325	\$ 393,325
District Schools	289,476	218,994	245,672	34,151	37,610	36,555	42,895	42,895	42,895
Cities and Towns	37,962	28,551	33,945	73,385	61,716	69,02	73,734	92,301	45,983
County	36,269	40,072	26,020	24,426	23,387	26,114	26,629	25,462	82,428
Roads	76,396	86,095	527	1,220	2,105	2,144	2,063	2,078	26,221
Bounty	1,692							2,476	3,364
TOTALS	\$ 1,888,095	\$ 343,187	\$ 394,147	\$ 452,097	\$ 453,070	\$ 430,310	\$ 468,871	\$ 562,322	\$ 504,802
TOOELE COUNTY									
State General Fund	\$ 44,215	\$ 31,164	\$ 10,333	\$ 452,972	\$ 469,998	\$ 441,914	\$ 476,049	\$ 634,642	\$ 524,816
District Schools	346,349	214,086	228,814	58,573	64,602	71,544	75,961	91,760	117,487
Cities and Towns	31,023	25,111	18,096	73,811	57,550	62,490	98,741	88,115	132,622
County	42,372	37,929	54,199	4,429	17,916	20,341	19,955	9,791	10,171
Roads	64,480	54,199	1,918	3,901	3,990	10,718	12,048	12,526	21,740
Bounty	7,636	1,789	1,778	3,901	3,990	314,717	314,571	9,231	11,515
TOTALS	\$ 542,075	\$ 364,117	\$ 359,901	\$ 593,010	\$ 604,273	\$ 636,571	\$ 665,265	\$ 865,215	\$ 850,352
UINTAH COUNTY									
State General Fund	\$ 16,895	\$ 11,248	\$ 3,242	\$ 185,463	\$ 223,507	\$ 234,503	\$ 269,040	\$ 311,962	\$ 289,128
District Schools	128,117	106,615	100,504	24,927	24,208	34,660	36,438	44,446	44,446
Cities and Towns	18,039	12,349	16,996	58,358	63,096	59,02	71,227	90,219	102,910
County	21,118	18,096	26,988	4,632	12,747	14,900	16,526	19,014	26,502
Roads	56,315	56,315	1,918	4,429	17,916	20,341	12,048	12,526	21,740
Bounty	7,636	1,789	1,778	3,901	3,990	314,717	314,571	9,231	11,515
TOTALS	\$ 247,673	\$ 177,184	\$ 187,653	\$ 296,262	\$ 314,717	\$ 370,926	\$ 420,529	\$ 483,256	\$ 437,336
UTAH COUNTY									
State General Fund	\$ 135,292	\$ 97,783	\$ 30,274	\$ 1,883,481	\$ 2,255,718	\$ 2,332,921	\$ 2,435,375	\$ 3,022,549	\$ 2,629,215
District Schools	808,967	781,97	837,565	339,982	588,753	694,205	758,083	805,403	892,297
Cities and Towns	324,857	253,773	106,510	1,474,207	1,474,207	1,474,207	1,474,207	1,474,207	922,309
County	208,716	209,166	268,113	4,16,322	359,640	394,567	455,166	483,033	503,257
Roads	327,251	241,486	86,498	130,801	156,365	171,551	176,763	187,586	195,339
Bounty	1,276	1,238	3,621	5,825	7,286	8,124	6,973	10,769	15,395
TOTALS	\$ 1,809,359	\$ 1,588,643	\$ 1,566,083	\$ 3,029,182	\$ 3,473,214	\$ 3,665,256	\$ 3,879,686	\$ 4,600,174	\$ 4,295,715

UTAH STATE TAX COMMISSION

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TABLE 19 — DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

	1929	1933	1941	1947	1948	1949	1950	1951	1952
WASHINGTON COUNTY									
State General Fund	\$ 22,774	\$ 10,270	\$ 3,665	\$ 134,062	\$ 135,246	\$ 160,597	\$ 163,585	\$ 165,300	\$ 143,868
District Schools	70,699	70,891	88,711	63,601	75,394	79,449	83,297	89,343	89,500
Cities and Towns	24,220	20,841	20,708	19,254	25,271	27,370	30,371	31,029	32,690
County Roads	13,576	15,836	47,787	47,465	37,054	60,384	95,332	53,598	53,598
Bounty Roads	20,092	40,740	10,185	3,086	11,864	12,351	13,229	20,663	21,157
TOTALS	880	300	922	1,373	1,469	1,629	1,538	2,063	3,021
WEBER COUNTY									
State General Fund	\$ 2,734	\$ 1,680	630	25,261	32,120	34,524	39,125	46,537	46,012
District Schools	22,438	11,102	16,202	628	1,488	1,564	1,863	2,086	2,087
Cities and Towns	347	172	4,72	9,721	10,886	12,015	12,957	13,179	18,073
County Roads	4,556	731	4,50	-	-	-	-	-	-
Bounty Roads	1,368	212	1,018	1,948	2,128	2,514	1,922	2,715	2,892
TOTALS	\$ 37,024	\$ 21,573	\$ 28,693	\$ 38,723	\$ 41,751	\$ 51,559	\$ 56,099	\$ 67,850	\$ 69,821
WAYNE COUNTY									
State General Fund	\$ 145,010	\$ 120,387	\$ 36,771	\$ 1,603,069	\$ 1,736,312	\$ 1,802,539	\$ 2,180,129	\$ -	\$ -
District Schools	986,993	936,696	972,616	1,603,069	1,736,312	1,802,539	2,180,129	2,572,153	2,66,396
Cities and Towns	4,561,43	4,88,363	466,909	826,816	787,733	833,100	924,204	1,031,113	1,085,476
County Roads	143,802	232,399	377,518	448,167	365,012	426,980	432,917	476,457	500,854
Bounty Roads	194,555	65,951	59,608	116,056	130,361	131,378	134,238	147,738	155,304
TOTALS	1,700	607	1,292	2,628	2,184	2,593	2,637	4,137	6,257
BY COUNTY ASSESSOR	\$ 1,920,273	\$ 1,844,403	\$ 1,923,362	\$ 2,892,736	\$ 3,023,902	\$ 3,196,590	\$ 3,674,125	\$ 4,231,798	\$ 4,012,387

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

	1946	1947	1948	1949	1950	1951	1952		
Taxes Charged	% of Taxes Charged	% of Taxes Charged	% of Taxes Charged	% of Taxes Charged	% of Taxes Charged	% of Taxes Charged	% of Taxes Charged		
City and Town Lots	\$ 2,832,658	12.09	\$ 3,530,428	11.64	\$ 3,616,613	10.82	\$ 3,661,995	10.21	
Imp. Farm Land-Dry	1,172,085	4.73	2,354,410	7.8	251,764	0.75	250,445	0.70	
Imp. Farm Land-Irrig'd.	1,110,525	4.74	1,349,908	4.73	1,507,717	4.67	1,542,327	4.04	
Urim. Farm Land-Irrig'd.	11,514.8	4.9	14,3,902	4.7	11,2,121	4.2	13,6,466	3.38	
Urim. or Pasture Land	11,514.8	4.9	14,3,902	4.7	11,2,121	4.2	13,6,466	3.36	
Fruit Land	17,792	0.8	24,666	0.8	25,925	0.8	27,072	0.8	
Grazing Land	338,552	1.45	412,597	1.38	416,579	1.24	419,821	1.17	
Other Land	316,916	1.35	456,569	1.51	439,004	1.30	407,128	1.14	
Improvements on Lots	5,990	0.48	7,321,936	24.58	25,39	8,989,572	25,07	9,686,001	23,38
Improvements on Acreage	1,217,150	5.20	1,619,744	5.34	1,747,297	5.18	1,979,587	5.52	
Range Horses and Mules	7,596	.03	8,030	.03	5,122	.02	2,227,103	5.83	
Other Horses and Mules	4,53,95	.19	20,814	.07	1,747,297	.06	1,786	5.33	
Range Cattle	187,554	.80	216,905	.11	29,833	.09	3,90	.01	
Other Cattle	168,500	.72	178,613	.59	225,652	.67	240,078	.60	
Sheep (and Goats)	226,316	.96	218,506	.72	230,876	.68	221,112	.62	
Swine	6,446	.03	7,119	.02	8,661	.02	8,697	.02	
Poultry	24,402	.10	20,814	.07	18,902	.06	20,91	.02	
Machinery	1,472,015	6.29	2,418,434	7.97	2,621,836	7.97	2,757,660	7.69	
Implement., Tools & Mcny.	631,758	2.61	1,148,011	3.79	1,277,153	3.79	1,467,050	4.09	
Motor Vehicles	937,414	4.00	1,329,074	4.38	1,608,291	4.77	2,096,950	5.85	
Other Personal Property	169,644	.69	229,198	.73	228,102	.68	226,912	.63	
Air Lines	14,230	.06	13,316	.06	19,902	.05	11,513	.03	
Bus Lines	41,221	.18	57,136	.19	83,606	.25	87,487	.25	
Car Companies	110,231	.47	114,000	.38	119,193	.35	111,019	.31	
Express Companies	2,125	.01	2,126	—	2,065	.01	2,135	—	
Gas Companies	211,682	1.03	207,288	1.01	347,332	1.03	384,138	1.07	
Pipe Line Companies	16,215	.07	20,806	.07	20,519	.06	56,970	.22	
Power Companies	902,085	3.85	1,088,858	3.59	1,043,097	3.10	1,012,080	2.82	
Railroad Companies	2,865,936	12.25	3,405,143	11.59	3,290,012	9.77	3,041,416	8.48	
Telephone Companies	23,591	.10	25,266	.08	20,455	.06	18,161	.05	
Terminal Companies	561,002	2.42	697,197	2.30	692,339	2.05	639,152	1.78	
Transit & Traction Co's.	126,476	.53	137,339	.45	129,999	.39	127,988	.36	
Water Companies	32,966	.14	47,704	.16	51,162	.15	53,068	.15	
Mining Companies	11,320	.05	15,798	.05	12,348	.04	12,242	.03	
TOTALS	\$ 23,422,619	100.00	\$ 30,326,263	100.00	\$ 33,023,376	100.00	\$ 35,877,478	100.00	
By County Assessor	\$ 15,957,514	68.13	\$ 21,185,779	69.86	\$ 23,180,560	68.78	\$ 24,636,552	68.77	
By State Tax Commission	7,446,255	31.87	9,140,584	30.14	10,521,816	31.22	11,200,926	31.23	

Salt Lake County estimated for 1950, not in balance for 1952. Auditor's office did not balance Granite or Jordan school districts. Difference \$389,523.

UTAH STATE TAX COMMISSION

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

BEAVER COUNTY	Taxes Charged		1946		1947		1948		1949		1950		1951		1952	
	Total	% of Total	Taxes Charged	% of Total												
City and Town Lots	\$ 10,433	5.07	\$ 12,428	5.02	\$ 13,227	5.04	\$ 13,593	5.06	\$ 13,654	4.93	\$ 13,531	4.86	\$ 12,254	4.85		
Imp. Farm Land-Dry	23,614	11.68	29,116	11.77	31,452	11.98	30,102	11.95	31,151	11.61	33,639	12.08	28,424	11.26		
Unimproved Farm Land	1,759	0.86	2,514	1.02	2,567	0.98	2,450	0.91	2,255	0.81	2,305	0.83	2,014	0.80		
Fruit Land	6															
Grazing Land	1,711	2.29	5,433	2.20	5,904	2.45	5,752	2.14	6,077	2.19	5,808	2.09	4,743	1.88		
Other Land	1,115	0.74	1,277	1.34	1,073	1.04	895	0.53	930	0.35	812	0.29	40,295	15.96		
Improvements on Lots	2,218	1.56	3,198	1.34	4,092	1.51	4,207	1.68	4,432	1.63	4,502	15.98	4,270	1.69		
Improvements on Arreage	3,218	2.04	3,911	1.58	4,838	1.84	4,782	1.78	5,013	1.81	5,347	1.92	4,270	1.69		
Range Horses and Mules	254	0.12	193	0.08	169	0.04	101	0.04	102	0.04	102	0.04	66	0.03		
Other Horses and Mules	702	0.34	539	0.22	555	0.21	469	0.17	414	0.15	386	0.15	318	0.13		
Range Cattle	3,00	1.38	7,736	3.17	8,797	3.35	9,321	3.59	8,877	3.20	8,316	2.99	13,513	5.25		
Other Cattle	3,824	1.86	3,919	1.58	4,331	1.65	3,776	1.41	4,057	1.46	4,125	1.51	4,625	1.83		
Sheep (and Goats)	12,922	6.28	12,013	4.85	12,212	4.66	12,011	4.33	12,011	4.33	12,753	4.58	13,757	5.45		
Swine	93	0.03	70	0.03	74	0.03	62	0.03	62	0.03	75	0.03	48	0.02		
Poultry	42	0.02	47	0.02	42	0.02	40	0.02	40	0.02	60	0.02	60	0.02		
Merchandise, Tools & Mch'ty	3,885	1.89	3,374	3.38	3,836	2.99	3,215	3.00	3,366	3.74	3,688	3.83	3,225	3.65		
Implement, Tools & Mch'ty	1,738	0.85	2,460	0.99	3,806	0.69	2,642	0.98	2,627	0.95	3,338	1.20	3,083	1.22		
Motor Vehicles	6,278	3.05	8,076	3.26	10,605	4.04	14,760	5.49	19,037	6.87	21,915	7.87	19,091	7.56		
Other Personal Property	1,138	0.55	295	0.16	706	0.07	800	0.26	1,442	0.52	1,375	0.54				
Air Lines	264	0.18	379	0.15	238	0.09	86	0.03	1,123	0.04	1,23	0.04	579	0.23		
Bus Lines	1,779	0.23	658	0.27	1,043	0.40	1,169	0.44	1,244	0.45	1,017	0.36	963	0.38		
Car Companies	1,924	0.94	2,177	0.88	2,409	0.92	2,417	0.90	2,555	0.92	2,161	0.77	1,805	0.71		
Express Companies	2		3		1		3		3		3		3			
Pipe Line Companies	66,007	32.09	77,513	31.32	77,262	6.00	14,462	5.38	15,473	5.58	15,632	5.62	12,471	4.94		
Railroad Companies	388	0.19	389	0.16	313	0.12	298	0.11	305	0.11	74,440	20.07	64,258	25.45		
Telephone Companies	8,806	4.08	11,035	4.46	11,505	4.39	10,796	4.02	10,821	3.91	10,731	3.84	9,619	3.81		
Terminal Companies	6,289	2.87	7,659	3.10	7,117	2.72	6,409	2.39	5,833	2.10	4,895	1.76	4,758	1.88		
Transit & Traction Cos.	13,701	6.66	15,835	6.40	17,728	6.00	17,879	28.24	76,033	27.43	74,440	20.07	64,258	25.45		
Water Companies	5,899	2.87	7,659	3.10	7,117	2.72	6,409	2.39	5,833	2.10	4,895	1.76	4,758	1.88		
Mining Companies	205,724	100.00	267,457	100.00	262,312	100.00	268,716	100.00	277,127	100.00	270,520	100.00	292,505	100.00		
By County Assessor	\$ 106,154	52.27	\$ 131,799	53.26	\$ 146,616	55.91	\$ 157,197	58.49	\$ 164,793	59.46	\$ 169,463	60.87	\$ 158,005	62.58		
By State Tax Commission	97,570	47.63	115,658	46.74	115,566	44.09	111,519	41.51	112,330	40.54	109,057	39.13	94,500	37.42		

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

BOX Elder County	Taxes Charged		1946		1947		1948		1949		1950		1951		1952	
	Total	% of Total	Taxes Charged	% of Total												
City and Town Lots	\$ 32,092	3.21	\$ 40,920	4.04	\$ 41,920	3.24	\$ 41,119	3.35	\$ 41,741	3.41	\$ 46,774	3.11	\$ 41,091	3.02		
Imp. Farm Land-Dry	65,866	6.59	75,015	7.50	96,715	7.47	92,795	7.36	89,731	7.67	111,609	7.82	114,966	8.29		
Farm Land-Frig'd	10,739	10.98	14,030	11.04	14,204	10.97	13,323	11.01	12,934	11.06	16,901	10.77	156,584	11.51		
Unimproved Farm Land	—		—		—		—		—		—		—		—	
Fruit Land	23,521	2.35	31,046	2.44	33,495	2.59	33,277	2.71	31,237	2.67	39,163	2.60	33,590	2.47		
Grazing Land	18,068	1.81	21,996	1.73	25,550	2.05	22,992	1.87	21,484	1.84	23,754	1.71	12,454	0.94		
Other Land	95,367	9.54	124,703	9.30	144,159	11.13	145,337	11.83	145,626	12.45	178,613	11.88	138,160	11.53		
Improvements on Lots	62,870	6.29	81,162	6.40	86,681	6.69	85,352	7.04	83,882	7.17	112,055	7.45	97,520	7.17		
Improvements on Arreage	2,257	0.23	1,963	0.15	1,872	0.14	1,450	0.12	1,265	0.11	1,576	0.10	1,161	0.08		
Range Horses and Mules	12,249	1.23	15,779	1.22	18,848	1.07	16,768	1.37	15,795	1.35	22,955	1.53	26,389	2.02		
Range Cattle	14,889	1.49	14,988	1.18	15,181	1.17	14,321	1.17	14,922	1.28	20,453	1.36	23,276	1.71		
Other Personal Property	15,686	1.57	14,160	1.11	10,557	0.81	8,739	0.71	12,374	1.06	19,240	1.28	20,407	1.50		
Air Lines	296	0.03	478	0.04	481	0.04	443	0.03	264	0.02	380	0.02	315	0.02		
Bus Lines	619	0.07	662	0.05	631	0.05	532	0.04	497	0.04	437	0.03	365	0.03		
Car Companies	32,213	3.32	48,436	3.81	48,667	3.76	49,429	4.03	40,945	3.50	52,620	3.05	52,604	3.97		
Express Companies	11,287	1.43	23,374	1.48	28,506	2.20	30,761	2.51	29,766	2.54	30,386	2.02	34,728	2.55		
Pipe Line Companies	29,134	2.92	42,576	3.34	52,459	4.05	66,969	5.66	74,962	6.41	105,583	7.02	96,142	7.07		
Power Companies	33,619	33.59	40,050	32.14	40,414	35.45	34,850	38.11	38,406	37.56	108,669	7.23	96,192	6.93		
Railroad Companies	2,373	2.24	2,484	1.19	2,047	0.16	770	0.06	1,075	0.09	5,844	0.39	1,392	0.30		
Telephone Companies	11,232	1.13	15,279	1.20	18,149	1.17	13,166	1.07	1,607	0.14	1,809	0.12	4,104	0.36		
Transit & Traction Cos.	—		—		—		—		—		—		—		—	
Water Companies	3,261	3.33	3,742	2.29	4,285	0.33	4,096	0.33	4,549	0.39	5,727	0.38	5,277	0.29		
Mining Companies	523,692	53.01	699,056	54.94	746,219	57.62	748,923	61.01	733,439	62.70	938,759	62.13	831,030	100.00		
TOTALS	\$ 465,555	46.59	\$ 573,563	45.96	\$ 549,121	42.38	\$ 478,605	38.99	\$ 1,363,445	31.30	\$ 565,100	37.57	\$ 478,409	45.81		
By County Assessor	\$ 270,000	26.63	\$ 277,000	27.00	\$ 280,000	27.00	\$ 280,000	27.00	\$ 280,000	27.00	\$ 280,000	27.00	\$ 280,000	27.00		
By State Tax Commission	97,570	47.63	115,658	46.74	115,566	44.09	111,519	41.51	112,330	40.54	109,057	39.13	94,500	37.42		

UTAH STATE TAX COMMISSION

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

CACHE COUNTY	Taxes Charged		1947		1947		1948		1948		1949		1949		1950		1950		1951		1951		
	Total	% 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	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total	
City and Town Lots	\$ 87,799	9.33	\$ 111,313	9.34	\$ 123,694	9.29	\$ 123,738	9.31	\$ 124,251	9.30	\$ 125,291	8.61	\$ 120,221	8.79	\$ 125,291	8.61	\$ 120,221	8.79	\$ 125,291	8.61	\$ 120,221	8.79	
Imp. Farm Land-Dry	51,992	5.49	51,575	5.49	51,672	5.26	51,681	5.09	51,681	5.06	51,986	5.06	51,986	5.06	51,986	5.06	51,986	5.06	51,986	5.06	51,986	5.06	
Imp. Farm Land-Irrig'd.	155,860	16.46	16,957	16.46	16,957	15.41	16,957	14.61	16,957	14.55	16,957	14.55	16,957	14.55	16,957	14.55	16,957	14.55	16,957	14.55	16,957	14.55	
Unimproved Farm Land	10,160	1.08	12,783	1.07	13,632	1.02	12,957	.98	13,124	.98	13,124	.98	13,124	.98	13,124	.98	13,124	.98	13,124	.98	13,124	.98	
Fruit Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Grazing Land	16,066	1.71	18,753	1.57	19,360	1.45	18,480	1.39	18,480	1.38	18,480	1.38	18,480	1.38	18,480	1.38	18,480	1.38	18,480	1.38	18,480	1.38	
Other Land	230,512	24.49	286,786	24.07	361,447	27.14	371,554	27.96	382,667	28.64	403,785	27.15	402,855	29.06	402,855	29.06	402,855	29.06	402,855	29.06	402,855	29.06	
Improvements on Lots	68,338	7.26	89,410	7.50	101,720	7.64	103,664	7.82	104,361	7.81	121,832	1.50	121,832	1.50	121,832	1.50	121,832	1.50	121,832	1.50	121,832	1.50	
Improvements on Acreage	Range Horses and Mules	569	.06	793	.07	523	.04	414	.03	414	.03	400	.03	400	.03	400	.03	400	.03	400	.03	400	.03
Other Horses and Mules	3,610	.38	2,284	.19	2,092	.16	1,880	.14	1,514	.11	1,512	.10	1,512	.10	1,512	.10	1,512	.10	1,512	.10	1,512	.10	
Ranges	2,386	.25	3,335	.28	3,390	.25	3,402	.26	3,580	.27	4,177	.29	4,177	.29	4,177	.29	4,177	.29	4,177	.29	4,177	.29	
Cattle	23,397	2.49	26,986	2.26	28,986	2.18	27,401	2.07	27,411	2.05	31,136	2.14	36,422	2.66	36,422	2.66	36,422	2.66	36,422	2.66	36,422	2.66	
Sheep (and Goats)	Swine	—	—	290	.02	438	.03	308	.02	220	.02	608	.04	—	—	—	—	—	—	—	—	—	
Poultry	1,483	.16	1,486	.12	1,532	.11	1,524	.10	1,456	.11	1,168	.08	1,094	.08	1,094	.08	1,094	.08	1,094	.08	1,094	.08	
Merchandise	53,345	5.65	71,519	6.51	90,107	6.77	93,61	7.06	76,629	5.74	78,865	5.12	71,496	5.23	71,496	5.23	71,496	5.23	71,496	5.23	71,496	5.23	
Implement, Tools & Nchy.	32,254	3.46	43,244	3.62	48,109	3.61	49,230	3.77	53,125	3.98	54,645	3.76	55,270	4.04	55,270	4.04	55,270	4.04	55,270	4.04	55,270	4.04	
Motor Vehicles	40,922	4.35	58,920	4.94	74,436	5.59	95,305	7.17	109,328	8.18	140,227	9.64	131,582	9.62	131,582	9.62	131,582	9.62	131,582	9.62	131,582	9.62	
Other Personal Property	2,283	.24	4,360	.37	7,175	.13	1,058	.08	953	.07	885	.06	—	—	—	—	—	—	—	—	—	—	
Air Lines	Bus Lines	—	—	237	.02	176	.01	131	.01	52	—	112	—	148	.01	148	.01	148	.01	148	.01	148	.01
Car Companies	4,925	.52	3,071	.26	3,333	.25	3,055	.23	3,078	.23	3,710	.25	3,710	.25	3,710	.25	3,710	.25	3,710	.25	3,710	.25	
Express Companies	—	29	—	48	—	40	—	65	—	26	—	27	—	—	—	—	—	—	—	—	—	—	
Gas Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Railroad Companies	Power Companies	60,441	6.42	75,025	6.30	78,322	5.88	67,455	5.08	66,664	4.99	73,195	5.03	66,756	4.88	66,756	4.88	66,756	4.88	66,756	4.88		
Telephone Companies	74,351	7.90	84,523	7.09	78,388	5.90	68,553	5.16	63,021	4.72	68,449	4.70	59,041	4.70	59,041	4.70	59,041	4.70	59,041	4.70	59,041	4.70	
Transit & Traction O's.	17,390	1.86	21,748	1.83	21,748	1.64	19,391	1.46	20,509	1.54	22,063	1.52	23,268	1.70	23,268	1.70	23,268	1.70	23,268	1.70	23,268	1.70	
Water Companies	Mining Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
TOTALS		\$ 911,192	100.00	\$ 1,191,707	100.00	\$ 1,231,769	100.00	\$ 1,238,390	100.00	\$ 1,326,115	100.00	\$ 1,327,291	100.00	\$ 1,327,291	100.00	\$ 1,327,291	100.00	\$ 1,327,291	100.00	\$ 1,327,291	100.00		
By County Assessor		\$ 792,329	83.23	\$ 1,005,079	84.33	\$ 1,147,223	86.15	\$ 1,157,467	87.87	\$ 1,180,341	88.34	\$ 1,283,446	88.70	\$ 1,283,446	88.70	\$ 1,283,446	88.70	\$ 1,283,446	88.70	\$ 1,283,446	88.70		
By State Tax Commission		159,069	16.90	186,628	15.67	184,546	13.85	161,223	12.13	155,804	11.66	169,845	11.65	154,527	11.30	154,527	11.30	154,527	11.30	154,527	11.30		

TABLE 24 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY, SELECTED YEARS

CARBON COUNTY	Taxes Charged		1946		1947		1948		1949		1950		1951		1952		1952		1952			
	Total	% of Total	Taxes Charged	% of Total																		
City and Town Lots	\$ 4,6167	5.83	\$ 66,672	6.73	\$ 65,496	6.48	\$ 64,206	6.18	\$ 64,633	6.18	\$ 68,611	5.96	\$ 61,493	6.10	\$ 61,493	6.10	\$ 61,493	6.10	\$ 61,493	6.10		
Imp. Farm Land-Dry	11,233	1.51	14,152	1.43	13,207	1.31	12,382	1.19	12,329	1.18	13,462	1.17	11,462	1.14	11,462	1.14	11,462	1.14	11,462	1.14		
Imp. Farm Land-Irrig'd.	632	.08	736	.07	538	.06	528	.05	496	.05	565	.05	565	.05	565	.05	565	.05	565	.05		
Unimproved Farm Land	19,157	.02	23,172	.02	21,730	.02	21,717	.02	21,717	.02	21,717	.02	21,717	.02	21,717	.02	21,717	.02	21,717	.02		
Fruit Land	4,295	.47	4,247	.50	5,556	.23	5,231	.20	5,231	.20	5,231	.20	5,231	.20	5,231	.20	5,231	.20	5,231	.20		
Grazing Land	4,284	.58	5,444	.65	5,437	.55	5,313	.51	5,110	.49	5,110	.49	5,110	.49	5,110	.49	5,110	.49	5,110	.49		
Other Land	125,754	15.87	166,626	16.82	183,568	18.16	193,997	18.66	200,744	19.20	21,920	18.97	19,197	19.37	19,197	19.37	19,197	19.37	19,197	19.37		
Improvements on Lots	7,013	.89	10,442	1.05	10,559	1.04	12,072	1.16	12,200	1.17	12,210	1.19	10,258	1.02	10,258	1.02	10,258	1.02	10,258	1.02		
Improvements on Range Horses and Hulles	118	.02	221	.02	126	.01	76	.01	72	.01	76	.01	76	.01	76	.01	76	.01	76	.01		
Other Horses and Mules	1,889	.24	2,584	.26	2,573	.25	2,311	.22	2,605	.25	2,572	.22	2,572	.22	2,572	.22	2,572	.22	2,572	.22		
Range Horses	832	.11	904	.09	930	.09	951	.09	909	.09	939	.09	939	.09	939	.09	939	.09	939	.09		
Other Pattle	2,816	.35	1,992	.21	2,568	.24	2,138	.21	1,757	.21	1,757	.21	1,757	.21	1,757	.21	1,757	.21	1,757	.21		
Sheep (and Goats)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Swine	76	.70	111	.71	155	.02	44	.01	44	.01	44	.01	44	.01	44	.01	44	.01	44	.01	44	.01
Poultry	21,410	2.70	36,921	3.73	36,133	3.57	36,403	3.50	38,566	3.69	43,246</td											

UTAH STATE TAX COMMISSION

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

DAFFERT COUNTY	Taxes Charged		1946		1947		1948		1949		1950		1951		1952		
	Total	% of Total	Taxes Charged	% of Total													
City and Town Lots	\$ 1,620	10.84	\$ 1,981	10.49	\$ 1,914	11.13	\$ 2,481	11.88	\$ 2,555	12.18	\$ 2,346	11.63	\$ 3,556	15.64	\$ 1,674	7.36	
Imp. Farm Land-Irrig'd.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Unimproved Farm Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Fruit Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Grazing Land	2,199	14.71	2,459	13.02	2,769	16.11	3,211	15.52	3,390	16.16	3,608	17.88	2,533	11.74	—	—	
Other Land	510	3.41	775	4.10	767	4.46	617	2.95	653	3.11	269	1.33	118	.52	—	—	
Improvements on Lots	1,843	8.43	1,582	8.38	1,212	7.05	1,834	8.78	1,920	8.09	1,633	8.09	1,279	5.62	—	—	
Range Horses and Mules	58	.39	120	.64	144	.26	40	.19	40	.19	45	.02	39	.17	—	—	
Other Horses and Mules	215	1.44	113	.60	140	.82	177	.85	204	.97	165	.82	113	.50	—	—	
Range Cattle	1,703	11.39	1,976	10.46	1,384	8.05	1,996	9.56	1,826	8.70	1,870	9.27	3,238	14.24	—	—	
Other Cattle	130	.87	290	1.04	218	1.27	265	1.07	302	1.04	314	1.56	183	.80	2,370	10.42	
Sheep (and Goats)	1,279	8.56	1,795	9.50	1,218	7.09	1,758	8.12	1,758	8.18	1,802	8.93	1,390	.66	—	—	
Swine	28	.19	39	.21	38	.22	39	.19	21	.11	20	.10	21	.09	—	—	
Poultry	24	.16	29	.15	213	.24	24	.11	20	.10	20	.10	15	.07	—	—	
Merchandise	529	3.59	375	1.99	397	2.31	661	3.16	839	4.00	810	4.01	440	1.93	—	—	
Implement, Tools & Mch'y.	505	3.38	929	4.92	647	3.76	866	4.15	828	3.35	799	3.96	1,000	4.00	—	—	
Motor Vehicles	176	1.18	467	2.47	415	2.41	613	2.93	389	1.85	375	1.86	1,041	4.58	—	—	
Other Personal Property	49	.33	427	.26	468	.72	351	.68	291	.39	281	.39	104	.46	—	—	
Air Lines	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Bus Lines	1	—	2	.01	2	.01	3	.01	3	.01	2	.01	3	.01	—	—	
Car Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Express Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Gas Companies	4,646	31.08	5,523	29.25	5,250	30.54	5,905	28.27	5,913	28.18	5,806	28.77	5,003	22.00	—	—	
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Power Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Railroad Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Telegraph Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Telephone Companies	8	.05	—	2	.01	2	.01	16	.08	—	—	—	.08	11	.05	—	—
Terminal Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Transit & Traction Cos.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Mining Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
TOTALS	\$ 14,947	100.00	\$ 16,884	100.00	\$ 17,191	100.00	\$ 20,887	100.00	\$ 20,980	100.00	\$ 20,162	100.00	\$ 22,741	100.00	\$ 22,741	100.00	
By County Assessor	\$ 10,292	68.86	\$ 13,357	70.73	\$ 11,937	69.44	\$ 11,963	71.64	\$ 15,047	71.73	\$ 14,358	71.15	\$ 17,724	77.94	\$ 17,724	77.94	
By State Tax Commission	4,655	31.14	5,527	29.27	5,251	30.56	5,924	28.36	5,923	28.27	5,824	28.85	5,017	22.06	5,017	22.06	

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

DAVIS COUNTY	Taxes Charged		1946		1947		1948		1949		1950		1951		1952	
	Total	% of Total	Taxes Charged	% of Total												
City and Town Lots	\$ 89,933	13.08	\$ 139,164	14.96	\$ 155,605	15.59	\$ 146,761	14.03	\$ 149,809	14.02	\$ 161,108	13.48	\$ 169,735	12.04	\$ 163,257	11.49
Imp. Farm Land-Irrig'd.	3,931	5.59	83,027	8.15	83,027	8.93	88,703	8.63	5,752	5.54	6,262	5.52	6,305	4.45	5,989	4.42
Unimproved Farm Land	54,616	7.61	295	.03	295	.03	359	.03	76,102	7.12	81,245	6.80	85,984	6.10	79,601	5.60
Fruit Land	1,548	.23	2,671	.24	2,672	.22	1,847	.17	1,920	.17	893	.07	742	.05	805	.06
Grazing Land	10,562	.57	15,936	1.71	16,433	1.57	15,122	1.42	16,013	1.34	16,633	1.18	15,319	.13	1,869	.13
Other Land	125	.02	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Improvements on Lots	167,834	25.04	234,684	25.23	285,667	27.30	306,445	28.68	360,251	30.14	40,751	29.13	429,297	30.20	—	—
Range Horses and Mules	31,431	4.69	44,424	4.78	53,233	5.09	51,368	4.83	66,182	5.54	66,957	6.10	89,184	6.32	260	.02
Other Horses and Mules	270	.04	362	.04	1,401	.22	1,401	.13	1,213	.12	1,282	.07	706	.05	—	—
Range Cattle	2,668	.37	3,243	.35	2,881	.28	2,681	.23	2,437	.29	1,932	.21	3,337	.24	6,807	.48
Other Cattle	7,564	1.13	8,179	.88	10,359	.99	9,098	.85	8,487	.71	9,654	.68	15,021	1.06	—	—
Sheep (and Goats)	847	.10	783	.08	1,206	.10	1,433	.04	227	.02	110	.01	1,482	.01	152	.01
Swine	119	.02	187	.02	176	.02	126	.01	110	.01	168	.01	188	.01	188	.01
Poultry	251	.04	394	.04	232	.02	232	.02	219	.03	69,911	.54	95,531	.67	87,312	.64
Merchandise	31,822	4.75	45,710	4.91	56,939	5.45	58,912	5.51	69,811	5.84	69,931	5.84	72,270	4.40	—	—
Implement, Tools & Mch'y.	19,152	2.85	24,113	2.59	28,318	2.71	54,634	5.11	56,447	4.72	85,537	6.08	94,170	6.62	—	—
Motor Vehicles	36,526	5.45	57,584	6.22	70,530	6.74	86,559	8.14	106,001	8.87	156,207	11.08	161,395	11.39	—	—
Other Personal Property	121	.02	246	.03	317	.03	222	.02	68	.05	15	.05	2,101	.05	3,373	.03
Air Lines	504	.07	790	.09	1,084	.10	341	.03	57	.05	180	.01	4,362	.01	5,867	.01
Bus Lines	1,771	.26	2,777	.30	4,211	.40	4,273	.41	4,669	.39	4,270	.44	5,270	.44	5,517	.40
Car Companies	4,119	.61	4,801	.52	5,292	.51	4,926	.46	5,446	.45	18,197	.52	20,520	.46	23,491	.45
Express Companies	16,172	.6	19,793	2.13	25,300	2.42	27,182	2.54	29,798	2.48	33,288	2.36	29,861	2.10	—	—
Gas Companies	14,932	2.23	19,793	2.13	24,318	2.07	30,205	1.93	38,587	1.56	29,155	2.07	26,212	1.84	—	—
Pipe Line Companies	6,568	.98	8,679	.93	9,113	.87	10,205	3.10	33,073	2.40	35,732	2.99	39,109	2.15	—	—
Power Companies	30,983	4.62	37,717	4.46	39,679	3.79	41,876	3.10	40,993	1.79	43,773	2.02	133,771	9.37	—	—
Railroad Companies	136,397	20.35	166,299	17.88	169,348	16.18	148,745	13.92	140,990	11.79	143,773	10.20	133,771	9.37	—	—
Telephone Companies	1,937	.15	1,111	.12	898	.09	846	.08	846	.08	910	.08	698	.05	633	.03
Television Companies	13,430	2.00	18,831	2.03	19,000	1.82	16,560	1.55	18,197	1.52	20,520	1.46	23,491	.45	23,491	.45
Terminal Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transit & Traction Cos.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	213	.03	303	.03	375	.04	287	.03	339	.03	354	.02	325	.02	325	.02
Mining Companies	273	.06														

UTAH STATE TAX COMMISSION

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

DUCHESS COUNTY		1946		1947		1948		1949		1950		1951		1952			
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	Taxes Charged	% of Total		
City and Town Lots	\$ 10,998	6.08	\$ 13,294	6.46	\$ 13,823	5.80	\$ 13,500	4.57	\$ 14,495	4.69	\$ 20,218	5.41	\$ 18,590	5.25	\$ 21,111	5.07	
Farm Land-Dry																	
Imp. Farm Land-Irrig'd.	27,471	15.19	32,428	15.76	35,226	14.82	61,998	23.68	68,804	22.25	71,088	18.74	57,000	16.39			
Unimproved Farm Land	925	.51	1,242	.60	1,363	.57	2,054	.69	2,050	.66	1,934	.51	1,357	.38			
Fruit Land																	
Grazing Land	17,734	9.80	20,581	10.00	22,007	9.23	27,540	9.32	29,237	9.45	30,561	8.06	23,864	6.73			
Other Land	15,874	8.78	17,725	8.61	19,005	7.97	1,677	.57	1,621	.52	1,760	.46	1,431	.40			
Improvements on Lots	29,968	16.51	22,928	14.23	38,621	16.00	47,940	16.22	51,599	16.69	56,160	14.80	53,511	15.17			
Improvements on acreage	9,777	5.40	10,435	5.07	13,434	5.63	18,863	6.38	20,388	6.38	23,079	6.47	18,307	5.02			
Range Horses and Mules	2,779	1.55	2,162	1.05	2,051	.86	1,688	.57	1,638	.53	2,156	.57	1,416	.40			
Other Horses and Mules	12,514	6.92	12,560	6.10	12,010	5.04	13,921	4.71	13,298	4.28	15,062	3.97	14,993	6.21			
Range Cattle	11,376	6.29	11,466	5.46	12,052	5.06	10,727	3.63	9,981	3.23	12,558	3.21	14,611	4.05			
Other Cattle	8,400	4.44	7,953	3.86	9,767	4.10	8,057	2.72	9,277	3.00	10,899	2.87	12,523	3.53			
Sheep (and Goats)																	
Swine	304	.47	247	.358	.18	.399	.17	.392	.16	.187	.06	.392	.10	.260	.07		
Poultry																	
Merchandise	5,197	2.87	10,356	5.03	13,565	5.59	15,677	5.30	13,000	4.20	27,496	7.25	27,531	7.77			
Implement's, Tools & McH'y.	5,824	3.22	6,585	3.20	8,882	3.73	7,482	2.53	9,981	3.20	16,643	2.81	15,474	4.37			
Motor Vehicles	6,334	3.20	14,014	6.81	18,061	5.07	22,999	7.18	28,380	9.18	36,927	9.73	35,523	10.02			
Other Personal Property	153	.08	369	.18	190	.08	381	.13	417	.13	928	.24	2,172	.61			
Air Lines																	
Bus Lines	539	.30	805	.35	1,252	.53	1,215	.41	1,379	.45	1,450	.38	2,281	.08			
Car Companies																	
Express Companies																	
Gas Companies																	
Pipe Line Companies																	
Power Companies																	
Railroad Companies																	
Telephone Companies																	
Terminal Companies																	
Transit & Traction Cos.																	
Mining Companies																	
TOTALS	\$ 180,903	100.00	\$ 205,822	100.00	\$ 238,401	100.00	\$ 295,613	100.00	\$ 309,216	100.00	\$ 319,371	100.00	\$ 344,369	100.00	\$ 365,155	100.00	
By County Assessor	\$ 155,613	91.55	\$ 190,266	92.76	\$ 220,948	92.68	\$ 264,714	88.85	\$ 274,771	86.44	\$ 283,022	85.57	\$ 300,222	82.88	\$ 344,369	100.00	
By State Tax Commission	15,290	8.45	14,906	7.24	21,147	10.36	21,467	10.51	24,477	11.15	26,023	14.85	48,247	13.62			

TABLE 28.—PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY: SELECTED YEARS

1916		1917		1918		1919		1920		1921		1922		1923	
EMERY COUNTY	Taxes Charged	Taxes Total	% of Total	Taxes Charged	Total	% of Total	Taxes Charged	Total	% of Total	Taxes Charged	Total	% of Total	Taxes Charged	Total	% of Total
City and Town Lots	\$ 6,362	2,80	\$ 6,939	2,36	\$ 7,315	2,37	\$ 7,223	2,29	\$ 7,488	2,31	\$ 7,370	2,11	\$ 6,562	2,15	
Imp. Farm Land-Irrig'd.	19,569	8.61	23,053	7.85	24,071	7.78	22,653	7.18	22,996	7.11	43,263	12.38	35,886	11.76	
Imp. Farm Land-Unirrig'd.	3,563	1.57	3,803	1.30	3,659	1.18	3,352	1.06	3,226	1.00	6,080	1.74	828	.27	
Unimproved Farm Land	2,26	.01	4,401	1.50	4,401	1.43	4,189	1.33	4,305	1.33	6,269	.36	5,299	1.74	
Fruit Land	2,962	1.30	621	.21	613	.20	544	.17	610	.19	28,914	.85	27,296	8.98	
Grazing Land	4,61	.20	21,064	7.17	24,109	7.79	28,456	9.03	30,265	9.35	31,747	9.56	31,747	10.11	
Other Land	18,989	8.37	11,578	4.18	11,578	3.89	12,992	3.92	13,714	4.24	11,578	4.06	12,340	4.11	
Improvements on Arable	9,478	.37	446	.15	373	.12	184	.06	81	.03	93	.03	67	.22	
Range Horses and Mules	379	.17	834	.28	744	.24	845	.27	918	.28	991	.28	664	.22	
Other Horses and Mules	1,219	.54	11,589	3.95	12,681	4.10	12,911	4.09	12,820	3.96	14,075	4.03	17,684	5.80	
Ridge Cattle	9,869	4.35	2,746	1.09	2,628	.85	2,683	.79	2,364	.73	2,537	.73	2,381	.75	
Other Cattle	2,474	1.09	5,867	2.00	5,753	1.85	6,266	2.01	5,661	1.74	6,113	2.11	5,477	.94	
Sheep (and Goats)	6,429	.28	290	.10	284	.09	285	.09	249	.08	256	.07	125	.04	
Swine	270	.12	223	.08	228	.07	209	.07	221	.07	211	.07	150	.05	
Poultry	248	.11	5,417	1.73	5,914	1.84	6,093	1.97	6,293	2.00	6,471	2.00	5,449	1.79	
Merchandise	3,914	.13	4,370	1.49	5,269	1.70	5,352	1.70	5,850	1.81	7,033	2.09	6,527	2.04	
Implement, Tools & Mcby.	3,079	.13	7,694	2.79	10,726	3.94	12,949	4.11	18,403	5.69	23,714	6.79	20,993	6.78	
Motor Vehicles	6,244	.23	133	.06	130	.04	435	.14	425	.14	273	.08	249	.11	
Other Personal Property	—	—	—	—	—	—	—	—	—	—	—	—	324	.11	
Air Lines	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Bus Lines	510	.22	608	.21	638	.21	468	.15	640	.20	670	.19	641	.21	
Car Companies	2,188	.96	2,402	.82	2,626	.85	2,594	.76	2,474	.76	2,692	.77	2,503	.72	
Express Companies	3	—	—	4	2	—	—	3	—	2	—	2	—	—	
Gas Companies	—	—	189	.06	259	.08	—	—	2	—	3	—	1	—	
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Power Companies	7,936	3.50	8,700	2.96	9,983	3.20	9,791	3.10	10,003	3.09	10,631	3.04	10,265	3.40	
Railroad Companies	77,994	33.98	89,741	30.56	92,748	29.99	94,122	30.05	93,710	28.96	91,021	26.05	76,449	25.06	
Telephone Companies	345	.15	340	.11	262	.08	241	.08	244	.07	2,562	.09	2,566	.09	
Terminal Companies	2,131	.94	2,466	.84	2,724	.88	2,229	.71	2,562	.79	2,562	.73	2,182	.72	
Transit & Tracton Co.'s	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Mining Companies	40,364	18.06	77,874	26.52	78,906	25.51	76,546	24.28	76,907	23.77	74,151	21.23	61,986	20.32	
TOTALS	\$ 226,879	100.00	\$ 293,644	100.00	\$ 309,313	100.00	\$ 315,223	100.00	\$ 323,597	100.00	\$ 329,249	100.00	\$ 335,040	100.00	
By County Assessor	\$ 111,330	37.92	\$ 121,115	39.17	\$ 128,703	40.83	\$ 130,924	42.32	\$ 137,082	47.83	\$ 150,020	49.37	\$ 167,024	50.00	
State Tax Owner	\$ 120,000	43.50	\$ 125,000	44.00	\$ 128,000	44.50	\$ 132,000	45.00	\$ 135,000	45.50	\$ 140,000	46.00	\$ 145,000	46.50	
By State Tax Owner	\$ 95,708	42.18	\$ 102,000	42.75	\$ 104,000	43.33	\$ 106,000	43.89	\$ 108,000	44.44	\$ 110,000	45.00	\$ 112,000	45.56	

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

GRANTFIELD COUNTY	1946		1947		1948		1949		1950		1951		1952		
	Taxes Charged	% of Total													
City and Town Lots	\$ 6,398	6.26	\$ 6,924	5.74	\$ 6,541	5.20	\$ 6,653	5.02	\$ 6,534	4.95	\$ 6,566	4.72	\$ 6,163	3.99	
Imp. Farm Land-Dry	24,140	23.61	28,402	23.54	27,192	21.51	26,671	20.14	26,581	20.22	26,866	19.23	24,317	15.73	
Unimproved Farm Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Fruit Land	6,159	6.02	7,255	6.01	6,491	5.16	6,424	4.85	6,562	4.97	6,351	4.57	5,813	3.76	
Grazing Land	586	.57	840	.70	23,367	19.29	28,916	7.73	30,231	22.82	31,106	23.58	32,947	23.71	
Other Land	21,367	20.90	31,024	21.51	3,993	3.47	4,069	3.07	4,187	3.40	4,762	3.43	5,989	3.88	
Improvements on Acreage	2,438	2.38	3,024	1.13	160	.08	95	.06	90	.07	67	.05	.04	—	
Range Horses and Mules	205	.20	88	.93	100	.77	821	.65	802	.61	692	.53	747	—	
Other Horses and Mules	896	9.59	12,062	10.00	12,485	9.92	13,612	10.28	12,682	9.61	14,074	10.13	19,864	12.85	
Barge Cattle	9,810	9.59	3,011	2.58	2,577	2.05	2,467	1.87	2,327	2.05	2,391	1.72	3,039	1.97	
Other Cattle	5,646	5.52	5,804	4.81	4,364	3.64	5,257	3.97	5,531	4.19	4,039	2.91	6,197	4.01	
Sheep (and Goats)	Swine	110	.11	157	.13	205	.16	170	.13	116	.09	100	.07	.05	—
Poultry	41	.04	56	.05	56	.03	56	.01	31	.02	29	.02	2	—	
Merchandise	2,901	2.84	4,005	3.22	4,326	3.04	4,615	3.48	4,433	3.36	5,189	3.73	4,032	2.61	
Implement., Tools & Mchly.	3,254	3.18	4,443	3.68	5,750	4.57	7,932	5.43	4,392	2.20	5,179	3.73	7,472	4.84	
Motor Vehicles	5,130	5.02	7,193	6.96	8,113	6.45	11,454	8.65	12,697	9.62	15,482	11.14	16,156	10.46	
Other Personal Property	239	.23	621	.51	1,010	.80	782	.59	1,303	.99	1,267	.91	1,090	.70	
Air Lines	—	—	—	—	—	—	—	—	—	—	—	—	591	.38	
Bus Lines	366	.36	950	.79	1,004	.80	976	.74	926	.70	870	.62	856	.55	
Car Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Express Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Gas Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Power Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Railroad Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Telegraph Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Telephone Companies	7,936	6.88	8,462	7.01	7,862	6.25	7,250	5.47	7,201	5.47	7,366	5.30	6,863	4.44	
Terminal Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Transit & Traction Co.'s	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Mining Companies	158	.16	185	.16	168	.13	161	.12	687	.52	582	.42	1,238	.90	
TOTALS	\$ 102,295	100.00	\$ 120,556	100.00	\$ 125,821	100.00	\$ 132,459	100.00	\$ 121,912	100.00	\$ 138,973	100.00	\$ 154,331	100.00	
By County Assessor	\$ 92,401	90.36	\$ 108,261	89.73	\$ 114,043	90.64	\$ 121,385	91.04	\$ 120,114	91.26	\$ 125,727	91.19	\$ 142,299	92.69	
By State Tax Commission	\$ 9,854	9.64	\$ 12,395	10.27	\$ 11,778	9.36	\$ 11,074	8.36	\$ 11,528	8.74	\$ 12,266	8.81	\$ 12,232	7.62	

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

GRAND COUNTY	1946		1947		1948		1949		1950		1951		1952	
	Taxes Charged	% of Total												
City and Town Lots	\$ 2,180	1.82	\$ 2,923	1.72	\$ 2,769	1.81	\$ 2,980	1.61	\$ 2,946	1.64	\$ 2,911	1.66	\$ 2,640	1.63
Imp. Farm Land-Dry	5,527	4.62	8,276	4.87	7,526	4.91	8,217	4.45	8,135	4.33	8,156	5.10	7,650	4.71
Imp. Farm Land-Irrig'd.	442	.37	662	.39	500	.33	546	.20	537	.30	587	.30	445	.27
Unimproved Farm Land	316	.29	2,827	1.66	2,504	1.63	2,820	1.53	2,759	1.53	2,635	1.50	2,252	.13
Fruit Land	1,920	1.60	2,827	1.66	2,504	1.63	2,820	1.53	2,759	1.53	2,635	1.50	2,144	.13
Other Land	2,424	.27	4,410	2.91	4,410	2.88	4,827	2.61	4,739	2.64	4,565	2.60	3,995	.28
Grazing Land	2,749	.24	7,519	4.12	7,880	5.14	8,883	4.81	9,442	5.26	8,286	5.25	8,518	.35
Improvements on Lots	5,114	.42	7,053	4.05	7,311	3.08	5,136	2.91	6,058	3.37	6,211	3.54	5,917	.35
Improvements on Acreage	3,063	.25	4,503	.99	57	.04	46	.02	38	.02	46	.03	.27	.02
Range Horses and Mules	88	.07	773	.15	478	.21	478	.25	469	.25	468	.27	400	.25
Other Horses and Mules	530	.44	4,865	2.86	5,263	3.43	5,816	3.17	5,375	2.99	5,888	2.95	6,482	3.99
Range Cattle	3,625	.62	4,103	.65	908	.59	1,038	.56	962	.54	857	.49	693	.43
Other Cattle	11,956	.99	13,215	.78	12,257	.87	12,726	.69	11,976	.67	12,829	.71	12,829	.71
Sheep (and Goats)	315	.03	50	.03	72	.05	72	.04	95	.05	83	.05	39	.02
Swine	—	—	53	.03	52	.03	51	.03	54	.03	43	.02	29	.02
Poultry	447	.04	1,240	1.40	2,203	1.64	3,012	1.63	2,673	1.49	2,774	1.58	3,064	.19
Poultry	1,245	1.04	2,371	1.83	3,541	2.08	2,233	1.74	2,721	1.60	3,928	2.24	4,244	.22
Merchandise	2,184	.83	3,303	1.94	3,116	2.33	3,437	1.86	3,282	1.83	3,985	2.10	5,723	.38
Implement., Tools & Mchly.	1,140	.95	3,010	5.50	83,134	54.21	99,163	53.69	95,396	53.12	91,564	52.16	78,837	.55
Motor Vehicles	—	—	1,381	.81	1,295	1.25	277	.18	303	.16	383	.22	328	.20
Other Personal Property	1,196	1.00	1,726	1.02	1,554	1.01	1,683	.91	2,005	1.12	2,048	1.07	1,827	.13
Air Lines	567	.47	1,137	.67	931	.61	680	.37	751	.53	1,126	.64	1,128	.69
Bus Lines	1,740	1.15	2,364	1.39	2,196	1.43	2,347	1.27	2,319	1.31	2,513	1.43	2,086	1.29
Car Companies	2	—	4	—	1	—	—	—	2	—	1	—	1	—
Express Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pipe Line Companies	2,193	1.83	3,203	1.94	3,116	2.33	3,437	1.86	3,282	1.83	3,985	2.10	3,697	.28
Power Companies	66,488	55.53	95,010	55.20	83,277	54.21	99,163	53.69	95,396	53.12	91,564	52.16	78,837	.55
Railroad Companies	238	.28	411	.24	1,140	.13	143	.08	71	.07	231	.13	360	.22
Telephone Companies	1,196	1.00	1,726	1.02	1,554	1.01	1,683	.91	2,005	1.12	2,048	1.07	1,827	.13
Terminal Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transit & Traction Co.'s	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	2,191	1.83	3,231	1.90	2,059	1.34	2,052	1.11	3,212	1.84	3,212	1.91	4,064	.25
Mining Companies	4,028	37.50	62,791	36.94	60,097	39.19	74,871	40.55	71,917	40.04	75,581	40.21	162,244	100.00
TOTALS	\$ 119,763	100.00	\$ 169,777	100.00	\$ 152,329	100.00	\$ 184,681	100.00	\$ 179,581	100.00	\$ 175,550	100.00	\$ 162,244	100.00
By County Assessor	\$ 94,028	9.64	\$ 122,395	10.27	\$ 111,778	9.36	\$ 111,074	8.36	\$ 111,528	8.74	\$ 107,667	10.01	\$ 104,956	9.79
By State Tax Commission	\$ 74,725	62.40	\$ 107,186	63.06	\$ 93,268	60.81	\$ 105,810	59.45	\$ 107,667	59.79	\$ 92,328	56.90	\$ 92,328	56.90

ELEVENTH BIENNIAL REPORT, 1951-52

UTAH STATE TAX COMMISSION

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

IRON COUNTY	1946		1947		1948		1949		1950		1951		1952	
	Taxes Charged	% of Total												
City and Town Lots	\$ 32,442	7.51	\$ 41,741	8.45	\$ 42,337	6.88	\$ 42,044	6.39	\$ 42,014	6.06	\$ 43,111	4.94	\$ 39,510	4.09
Imp. Farm Land-Irrig'd.	69	.01	—	—	735	.12	714	.11	788	.11	693	.08	495	.05
Unimproved Farm Land	17,880	4.14	22,441	4.54	28,741	4.67	28,526	4.33	29,158	4.20	28,627	3.38	26,360	2.73
Fruit Land	12,462	2.84	15,084	3.05	13,236	2.15	12,316	1.87	11,995	1.73	11,691	1.34	9,365	.97
Grazing Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Land	8,263	1.91	9,911	2.01	9,862	1.60	9,328	1.42	9,347	1.35	9,015	1.03	7,337	—
Improvements on Lots	12,747	2.95	15,433	3.13	15,226	2.52	14,988	2.28	14,974	2.16	14,669	1.68	11,870	1.23
Improvements on Acreage	75,618	17.50	92,523	18.92	109,523	17.81	120,208	18.27	123,750	17.84	137,895	15.79	129,633	13.44
Range Horses and Mules	1,935	.45	3,423	.70	3,823	.62	5,901	.90	5,222	.77	5,647	.65	4,633	.63
Other Horses and Mules	754	.17	216	.04	45	—	—	—	—	—	—	—	—	—
Range Cattle	5,127	1.19	5,28	1.08	594	.10	3,95	.06	—	—	240	.03	75	.03
Other Cattle	1,818	.42	1,994	.34	7,844	1.28	7,302	1.11	6,70	.08	260	.03	238	.02
Sheep (and Goats)	8,888	2.75	9,685	1.96	2,011	.33	1,338	.20	1,861	.27	8,217	.94	12,045	1.25
Poultry	135	.03	128	.03	303	.05	701	.11	10,169	1.47	11,052	1.27	14,563	1.51
Merchandise	656	.01	39	.02	116	.02	146	.02	221	.03	273	.03	119	.01
Implementations, Tools & Mch'y.	17,672	4.09	25,879	5.24	31,276	5.08	33,485	5.99	33,386	4.81	36,634	4.19	36,189	3.74
Motor Vehicles	3,969	.92	6,286	1.27	8,378	1.36	9,387	1.46	8,632	1.24	9,645	1.10	8,778	.91
Other Personal Property	16,420	3.26	22,632	4.58	27,778	4.52	36,965	5.62	44,775	6.45	53,332	6.11	48,130	4.98
Air Lines	811	.19	512	.10	766	.13	232	.05	1,623	.23	563	.06	1,525	.16
Bus Lines	512	.12	620	.13	416	.07	2,423	.39	2,971	.41	2,682	.39	2,013	.26
Car Companies	1,338	.26	1,640	.33	2,423	.39	6,771	.41	7,791	.55	4,216	.48	3,297	.34
Express Companies	3,468	.80	3,758	.76	4,205	.67	3,721	.57	—	—	10	.10	—	—
Gas Companies	14	.14	—	.17	—	—	—	—	—	—	—	—	—	—
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Power Companies	15,827	3.66	18,274	3.70	20,523	3.34	25,332	3.85	28,221	4.04	28,796	3.27	33,564	3.47
Railroad Companies	121,705	28.16	138,693	28.06	159,596	22.59	119,768	18.20	113,047	16.59	112,984	12.93	91,077	9.42
Telegraph Companies	936	.22	913	.18	694	.11	655	.10	657	.09	108	.01	63	.01
Telephone Companies	23,091	5.34	26,204	5.30	25,277	4.11	23,596	3.59	23,702	3.42	23,988	2.75	21,000	2.17
Transit & Traction Cos.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining Companies	47,142	10.91	—	—	—	—	—	—	—	—	—	—	—	—
TOTALS	\$ 432,217	100.00	\$ 496,268	100.00	\$ 615,127	100.00	\$ 651,927	100.00	\$ 623,589	100.00	\$ 873,559	100.00	\$ 966,957	100.00
By County Assessor	\$ 218,374	50.52	\$ 274,405	55.52	\$ 314,510	51.13	\$ 334,912	50.90	\$ 315,352	49.78	\$ 373,781	42.80	\$ 352,811	36.49
By State Tax Commission	\$ 213,863	49.48	\$ 219,363	44.48	\$ 300,617	48.87	\$ 323,015	49.10	\$ 318,237	50.22	\$ 499,778	57.20	\$ 614,445	63.51

ELEVENTH BIENNIAL REPORT, 1951-52

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

JUAB COUNTY	1946		1947		1948		1949		1950		1951		1952	
	Taxes Charged	% of Total												
City and Town Lots	\$ 14,344	5.47	\$ 17,529	5.43	\$ 18,172	5.29	\$ 17,828	5.45	\$ 18,352	5.31	\$ 18,879	5.10	\$ 17,570	4.99
Imp. Farm Land-Dry	18,446	7.14	23,121	7.16	23,285	6.77	22,758	6.69	23,759	6.87	26,200	7.07	22,875	6.49
Imp. Farm Land-Irrig'd.	11,737	4.47	14,786	4.58	14,114	4.11	14,061	4.30	14,538	4.20	20,670	5.58	18,708	5.31
Unimproved Farm Land	2,224	.85	2,327	.72	2,137	.62	2,019	.62	1,953	.57	722	.19	627	.18
Grazing Land	10,586	4.03	11,978	3.71	11,363	3.51	11,145	3.41	11,220	3.25	11,372	3.07	10,535	2.99
Improvements on Lots	35,368	13.48	46,671	25.25	53,046	15.43	54,554	16.68	675	.20	758	.57	521	.15
Improvements on Acreage	1,678	.64	1,084	.21	1,27	.74	10,866	3.16	10,735	3.28	11,118	3.22	12,224	3.30
Range Horses and Mules	163	.06	2,378	.06	1,237	.04	75	.02	69	.02	358	.10	42	.02
Other Horses and Mules	667	.25	495	.15	457	.13	360	.11	360	.11	423	.11	379	.11
Range Cattle	5,738	.21	6,979	.21	6,425	.18	6,164	.18	6,164	.17	7,588	.20	8,286	.20
Other Cattle	2,110	.80	2,072	.64	1,939	.56	1,774	.54	1,985	.57	2,129	.57	2,510	.57
Sheep (and Goats)	11,261	4.29	12,610	3.91	13,315	3.87	8,100	2.48	10,078	4.07	11,894	3.21	14,697	4.17
Swine	146	.06	113	.03	120	.04	120	.05	90	.03	105	.03	64	.02
Poultry	5,298	.11	317	.10	232	.07	200	.06	154	.04	197	.05	186	.05
Merchandise	5,960	2.27	9,997	3.10	12,224	3.56	13,299	4.06	13,348	3.86	14,240	3.84	13,522	3.84
Implementations, Tools & Mch'y.	2,940	1.12	4,806	1.69	8,654	2.52	8,512	2.61	8,896	2.57	9,155	2.47	9,286	2.04
Motor Vehicles	7,234	2.76	10,339	3.20	13,027	3.79	16,098	4.92	19,624	5.39	26,138	7.06	25,220	7.16
Other Personal Property	715	.27	945	.29	1,158	.34	1,428	.04	1,541	.45	1,239	.34	1,567	.45
Air Lines	313	.12	342	.11	201	.06	74	.02	95	.03	103	.03	530	.15
Bus Lines	1,208	.46	1,713	.53	2,104	.61	2,083	.64	2,157	.62	2,109	.57	1,973	.56
Car Companies	3,245	1.24	3,649	1.13	3,795	1.10	3,357	1.03	3,397	1.01	4,092	1.10	3,534	1.05
Express Companies	6	—	6	—	3	—	3	—	3	—	2	—	2	—
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Power Companies	7,110	2.71	7,975	2.47	6,717	1.95	7,873	2.41	7,787	2.25	442	.13	—	—
Railroad Companies	95,404	36.35	113,029	35,635	109,932	31.98	93,619	28.62	91,745	26.59	96,046	21.14	8,010	2.27
Telephone Companies	649	.25	6,329	1.96	4,687	.14	4,51	.10	4,61	.13	5,881	1.59	85,225	26.19
Telephone Companies	5,212	1.99	—	—	5,916	1.72	5,318	1.63	5,555	1.61	5,801	1.65	—	—
Transit & Traction Cos.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	571	6.15	20,888	6.47	22,688	6.60	23,867	7.30	28,181	8.15	24,992	7.83	29,380	.11
Mining Companies	16,111	6.15	20,888	6.47	22,688	6.60	23,867	7.30	28,181	8.15	24,992	7.83	29,380	.11
TOTALS	\$ 262,448	100.00	\$ 322,865	100.00	\$ 343,738	100.00	\$ 327,104	100.00	\$ 345,785	100.00	\$ 370,426	100.00	\$ 352,566	100.00
By County Assessor	\$ 132,566	50.52	\$ 167,680	51.13	\$ 191,254	55.65	\$ 189,957	58.07	\$ 205,662	59.48	\$ 224,803	60.68	\$ 217,088	61.63
By State Tax Commission	\$ 129,862	49.48	\$ 155,185	48.07	\$ 152,481	44.35	\$ 131,167	41.93	\$ 140,232	40.52	\$ 145,633	39.32	\$ 139,178	38.37

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

KANE COUNTY	Taxes Charged	% of Total														
City and Town Lots	\$ 4,732	7.25	\$ 5,453	6.56	\$ 5,614	6.09	\$ 5,617	6.32	\$ 6,048	6.17	\$ 5,989	5.69	\$ 6,497	5.86	\$ 6,497	5.86
Imp. Farm Land-Dry	687	1.05	845	1.01	658	.71	1,567	1.76	1,283	1.30	1,131	1.13	1,131	1.02	1,131	1.02
Imp. Farm Land-Irrig'd.	4,366	6.66	5,463	6.58	7,678	8.33	7,740	8.71	8,768	8.94	8,770	8.04	7,138	6.44	7,138	6.44
Unimproved Farm Land	39	.06	49	.06	89	.10	—	—	—	—	42	.04	—	—	—	—
Fruit Land	15,914	24.38	19,787	23.82	20,568	23.31	15,219	17.13	17,000	17.34	16,869	15.6	14,551	13.13	14,551	13.13
Grazing Land	15,91	24.38	17,847	21.48	22,458	24.36	22,573	25.40	25,345	25.85	32,278	29.30	31,828	28.71	31,828	28.71
Other Land	14,956	22.91	17,625	17.56	18,820	20.01	23,93	26.69	26,683	27.74	38,859	35.54	33,654	32.30	33,654	32.30
Improvements on Arreage	1,344	2.06	303	.37	293	.32	777	.09	62	.06	40	.04	36	.03	36	.03
Range Horses and Mules	59	.09	191	.23	109	.12	342	.39	328	.34	439	.40	298	.27	298	.27
Other Horses and Mules	1,199	6.43	6,602	7.95	7,041	7.64	7,119	8.01	7,306	7.45	7,386	6.77	11,030	9.95	11,030	9.95
Range Cattle	1,199	6.43	807	.97	818	.89	703	.79	811	.83	868	.77	779	.72	779	.72
Other Cattle	1,225	1.92	3,077	4.34	3,339	3.62	2,999	3.38	3,606	3.68	2,911	2.67	5,665	5.11	5,665	5.11
Sheep (and Goats)	4,498	6.89	6,61	.07	102	.11	118	.13	57	.06	53	.05	31	.03	31	.03
Swine	.37	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Poultry	6	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Merchandise	1,937	2.97	5,051	6.28	4,810	5.22	5,203	5.86	5,902	6.02	6,076	5.57	6,652	6.60	6,652	6.60
Implement, Tools & Mch'y.	1,281	1.96	2,688	3.04	3,357	3.64	2,555	2.99	2,105	2.15	2,631	2.41	2,726	2.46	2,726	2.46
Motor Vehicles	3,354	5.11	4,982	6.00	5,375	5.83	6,218	7.67	8,441	8.61	11,617	10.64	11,129	10.04	11,129	10.04
Other Personal Property	520	.80	291	.35	87	.09	297	.34	305	.31	329	.30	393	.35	393	.35
Air Lines	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bus Lines	242	.37	976	1.18	1,303	1.41	1,299	1.46	1,390	1.42	1,237	1.13	1,065	.97	1,065	.97
Car Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gas Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Power Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Railroad Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Telegraph Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Terminal Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transit & Traction Co's.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
TOTALS	\$ 65,382	100.00	\$ 92,072	100.00	\$ 92,216	100.00	\$ 88,898	100.00	\$ 98,302	100.00	\$ 109,127	100.00	\$ 109,127	100.00	\$ 109,127	100.00
By County Assessor	\$ 60,144	92.13	\$ 76,310	91.86	\$ 83,071	92.29	\$ 81,729	91.98	\$ 90,404	92.21	\$ 101,815	93.31	\$ 103,862	93.69	\$ 103,862	93.69
By State Tax Commission	\$ 5,138	7.87	\$ 6,762	8.14	\$ 7,107	7.71	\$ 7,129	8.02	\$ 7,639	7.79	\$ 7,312	6.69	\$ 6,992	6.31	\$ 6,992	6.31

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

MILLARD COUNTY	Taxes Charged	% of Total														
City and Town Lots	\$ 13,372	3.80	\$ 22,409	4.58	\$ 22,715	4.43	\$ 21,127	4.08	\$ 20,888	4.11	\$ 20,621	3.98	\$ 20,019	3.64	\$ 20,019	3.64
Imp. Farm Land-Dry	6,095	1.06	7,189	1.47	8,482	1.61	8,059	1.66	8,322	1.42	20,559	3.98	19,784	3.60	19,784	3.60
Imp. Farm Land-Irrig'd.	36,601	10.41	59,448	12.08	63,633	12.02	63,711	12.18	62,143	12.48	61,720	11.91	59,019	10.74	59,019	10.74
Unimproved Farm Land	374	.21	1,020	.21	1,623	.21	1,623	.21	1,623	.21	1,597	.21	1,614	.28	1,614	.28
Fruit Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grazing Land	7,309	2.08	10,769	2.20	13,232	2.58	12,395	2.39	12,582	2.48	12,305	2.37	11,872	2.16	11,872	2.16
Other Land	4,215	.04	58,550	11.97	67,487	13.17	70,297	13.56	71,142	14.00	72,281	13.95	70,630	12.85	70,630	12.85
Improvements on Arreage	8,583	2.44	11,317	2.91	11,945	2.33	16,014	3.09	17,045	3.16	17,073	3.26	16,015	2.91	16,015	2.91
Range Horses and Mules	103	.03	169	.03	202	.03	207	.01	75	.01	30	.01	37	.01	37	.01
Other Horses and Mules	2,884	.82	2,902	.59	2,073	.40	1,786	.34	1,553	.30	1,470	.28	1,295	.24	1,295	.24
Range Cattle	11,391	4.09	18,949	3.68	18,110	3.53	21,089	4.07	18,091	3.56	22,770	4.05	11,198	2.50	11,198	2.50
Other Cattle	5,694	1.62	7,291	1.69	7,208	1.80	7,753	1.50	6,908	1.36	7,377	1.02	11,996	2.92	11,996	2.92
Sheep (and Goats)	37,293	10.60	43,324	8.82	44,983	8.78	41,321	7.87	39,085	7.69	34,783	6.71	52,027	9.47	52,027	9.47
Swine	672	.19	709	.15	907	.18	917	.18	926	.13	926	.11	480	.09	480	.09
Poultry	953	.27	1,186	.24	1,190	.23	1,205	.23	1,260	.25	1,059	.20	1,007	.18	1,007	.18
Mercandise	11,575	3.29	22,047	4.21	22,315	4.36	25,138	4.85	23,662	4.66	28,924	5.58	21,213	5.06	21,213	5.06
Implement, Tools & Mch'y.	9,417	2.68	10,712	2.19	11,695	2.28	14,023	2.56	16,100	3.07	19,984	3.04	13,358	3.04	13,358	3.04
Motor Vehicles	508	.14	1,634	.29	1,032	.20	880	.17	556	.11	710	.11	1,124	.30	1,124	.30
Air Lines	693	.20	843	.17	485	.10	183	.04	228	.05	248	.05	1,318	.24	1,318	.24
Bus Lines	929	.26	1,934	.31	2,134	.42	2,446	.47	2,415	.48	2,062	.40	2,338	.39	2,338	.39
Car Companies	3,505	1.00	4,484	.92	4,544	.89	4,393	.85	4,238	.83	4,638	.90	4,273	.78	4,273	.78
Express Companies	6	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gas Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pipe Lines Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Power Companies	4,927	1.40	6,599	1.35	6,189	1.21	5,771	1.11	5,077	1.12	5,945	1.15	6,033	1.17	6,033	1.17
Railroad Companies	130,948	37.23	139,643	34.69	162,793	31.77	146,264	28.61	136,942	26.95	134,042	29.87	126,944	23.10	126,944	23.10
Telegraph Companies	—	—	1,031	2.21	757	.15	7,375	.14	7,366	.15	7,376	.03	126	.02	126	.02
Telephone Companies	6,315	1.80	8,665	1.77	7,841	1.53	7,275	1.40	7,374	1.45	7,611	1.47	7,268	1.32	7,268	1.32
Terminal Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transit & Traction Co's.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining Companies	138	.01	335	.01	—	—	—	—	—	—	—	—	—	—	—	—
TOTALS	\$ 351,723	100.00	\$ 469,006	100.00	\$ 512,719	100.00	\$ 518,316	100.00	\$ 508,723	100.00	\$ 518,723	100.00	\$ 518,723	100.00	\$ 518,723	100.00
By County Assessor	\$ 203,401	57.82	\$ 295,904	60.51	\$ 326,910	63.79	\$ 348,137	67.47	\$ 349,152	68.83	\$ 362,781	69.98	\$ 400,082	72.79	\$ 400,082	72.79
By State Tax Commission	148,332	42.18	193,102	39.49	185,469	36.21	187,179	32.83	158,371	31.17	155,459	30.02	149,519	27.51	149,519	27.51</

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

MORAN COUNTY	Taxes Charged	% of Total												
City and Town Lots	\$ 1,952	1.02	\$ 2,189	.95	\$ 2,137	.92	\$ 2,310	.86	\$ 2,390	.88	\$ 2,347	.83	\$ 2,072	.85
Imp. Farm Land-Dry	1,460	.76	1,886	.82	1,925	.78	1,886	.70	1,899	.70	1,960	.69	1,591	.65
Imp. Farm Land-Irrig'd.	14,664	7.75	19,513	8.46	17,932	7.07	18,506	6.89	18,770	6.91	18,944	6.72	14,391	5.88
Unimproved Farm Land	1,436	.23	520	.23	492	.21	—	—	669	.23	563	.20	—	—
Fruit Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grazing Land	23,779	12.40	29,677	12.87	27,218	11.69	28,229	10.47	29,155	10.75	29,435	10.44	25,026	10.22
Other Land	339	.18	442	.19	416	.18	509	.19	381	.14	411	.15	215	.09
Improvements on Lots	10,903	5.68	12,547	5.44	13,153	5.65	14,192	5.26	15,426	5.69	15,378	5.45	14,137	5.77
Improvements on Acreage	4,911	2.56	6,259	2.72	6,561	2.82	6,878	2.55	7,128	2.63	7,176	2.54	6,387	2.60
Range Horses and Mules	165	.09	170	.07	93	.04	131	.05	97	.04	93	.03	103	.04
Other Horses and Mules	2,095	.25	2,355	.15	2,926	.13	2,601	.10	198	.07	139	.05	85	.03
Ranger Cattle	90	.00	2,091	.91	2,038	.87	2,007	.74	2,108	.78	2,646	.94	4,230	1.73
Other Cattle	2,005	1.04	2,466	1.07	2,275	.98	2,172	.80	2,073	.76	2,032	.72	2,080	.85
Sheep (and Goats)	1,336	.70	1,283	.56	379	.16	737	.06	864	.02	794	.02	1,020	.42
Swine	47	.02	54	.02	61	.03	123	.05	81	.03	72	.03	38	.02
Poultry	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Merchandise	3,660	1.91	4,364	1.89	4,558	1.96	4,952	1.84	4,159	1.53	9,406	3.34	9,539	3.89
implements, Tools & Mch'y.	1,142	.59	1,420	.62	1,999	.73	1,295	.48	1,684	.62	1,718	.61	1,404	.57
Motor Vehicles	3,844	2.00	5,478	2.38	6,250	2.68	8,455	3.14	9,897	3.65	13,664	4.85	15,235	4.99
Other Personal Property	320	.17	322	.14	355	.15	277	.10	283	.11	205	.07	234	.10
Air Lines	305	.16	260	.11	997	.43	730	.27	161	.06	263	.09	538	.22
Bus Lines	474	.25	514	.22	638	.27	765	.28	783	.28	897	.32	897	.34
Car Companies	1,507	.78	1,665	.72	1,621	.70	1,622	.66	1,704	.65	1,912	.68	1,570	.64
Express Companies	3	—	3	—	3	—	2	—	3	—	3	—	4	—
Gas Companies	10,513	5.48	12,253	5.31	11,699	5.02	12,760	4.73	13,150	4.80	13,301	4.72	11,360	4.64
Pipe Line Companies	7,013	3.65	8,609	3.73	7,900	3.39	5,985	2.22	6,763	2.48	7,843	2.78	6,352	2.59
Power Companies	6,582	3.43	7,717	3.35	7,904	3.39	8,735	3.24	9,079	3.24	9,569	3.29	7,924	3.24
Railroad Companies	76,265	39.80	87,926	36.13	76,600	32.90	65,358	24.24	67,368	24.24	68,076	24.14	51,826	23.61
Telephone Companies	1,572	.30	568	.25	343	.15	352	.13	361	.13	411	.05	114	.05
Terminal Companies	1,722	.90	2,054	.89	1,839	.79	1,698	.63	1,795	.64	3,520	1.25	4,332	1.77
Transit & Traction Cos.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining Companies	13,310	6.94	17,868	7.75	35,460	15.23	78,031	28.94	73,076	26.91	69,547	24.66	58,568	23.21
TOTALS	\$ 191,875	100.00	\$ 230,612	100.00	\$ 232,352	100.00	\$ 269,612	100.00	\$ 271,517	100.00	\$ 281,994	100.00	\$ 244,946	100.00
By County Assessor	\$ 73,509	38.31	\$ 91,175	39.54	\$ 87,284	37.73	\$ 93,604	34.72	\$ 97,366	35.88	\$ 107,036	37.96	\$ 95,509	36.99
By State Tax Commission	118,266	61.69	132,437	60.46	115,004	62.27	176,038	65.28	174,151	64.12	174,958	62.04	149,435	61.01

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

PLUITE COUNTY	Taxes Charged	% of Total												
City and Town Lots	\$ 1,729	2.65	\$ 1,843	2.42	\$ 1,927	2.38	\$ 1,947	2.36	\$ 1,973	2.38	\$ 1,973	2.38	\$ 1,910	2.28
Imp. Farm Land-Dry	18,746	28.38	21,301	28.01	22,485	27.80	23,080	27.96	23,561	28.47	22,908	27.39	19,344	24.67
Imp. Farm Land-Irrig'd.	5,796	8.87	7,936	10.43	7,212	8.92	8,095	9.81	7,254	8.76	6,515	7.79	6,174	7.88
Unimproved Farm Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fruit Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grazing Land	2,763	4.23	2,316	3.05	2,241	2.89	2,340	2.83	2,344	2.83	2,272	2.72	2,203	2.81
Other Land	3,10	.01	543	.01	605	.05	378	.04	410	.05	417	.05	377	.048
Improvements on Lots	3,777	6.09	5,742	7.92	7,918	9.48	9,69	8,98	10,37	9,52	7,958	9.52	7,070	9.01
Improvements on Acreage	3,990	6.10	5,829	7.66	3,903	4.45	3,629	4.40	3,495	4.22	4,345	5.19	4,401	5.61
Range Horses and Mules	881	1.35	605	1.06	607	.75	511	.63	515	.63	491	.59	337	.43
Other Horses and Mules	4,318	6.61	4,751	6.25	5,228	6.74	5,021	6.08	4,717	5.70	5,325	6.37	7,362	9.80
Range Cattle	1,963	2.85	1,833	2.49	2,034	2.51	2,187	2.65	1,976	2.39	2,390	2.86	2,748	3.51
Other Cattle	1,38	.38	855	1.12	935	1.15	615	.75	586	.71	845	1.01	1,083	1.38
Sheep (and Goats)	151	.23	170	.22	271	.46	333	.40	119	.14	232	.28	112	.18
Swine	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Poultry	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Merchandise	1,438	2.20	3,086	4.06	2,822	3.24	2,282	2.76	2,162	2.97	2,082	2.49	2,173	2.77
implements, Tools & Mch'y.	2,731	4.18	3,724	4.91	4,827	5.97	4,805	5.82	4,112	4.97	4,039	4.83	3,619	4.62
Motor Vehicles	3,245	4.96	3,445	4.52	4,250	5.28	5,605	6.79	6,619	8.00	7,777	9.30	7,243	9.24
Other Personal Property	36	.05	46	.05	303	.27	28	.03	3	—	161	.19	—	—
Air Lines	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bus Lines	208	—	333	—	360	—	417	—	51	—	366	—	347	—
Car Companies	237	.36	234	.31	247	.31	239	.29	255	.31	275	.33	232	.30
Express Companies	—	—	—	—	—	—	—	—	—	—	2	—	2	—
Gas Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Power Companies	2,377	3.64	2,492	3.28	2,560	3.17	2,256	2.73	2,324	2.81	2,404	2.87	2,103	2.68
Railroad Companies	5,788	8.86	6,149	8.09	6,095	7.54	6,302	7.63	6,459	7.80	6,223	7.44	5,429	6.92
Telephone Companies	1,117	.03	16	.02	12	.01	12	.01	12	.01	23	.03	21	.03
Terminal Companies	1,062	1.62	1,205	1.58	1,214	1.50	1,108	1.34	1,157	1.40	1,119	1.34	1,026	1.31
Transit & Traction Cos.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining Companies	3,288	5.03	3,527	4.64	3,380	4.18	3,361	4.07	3,473	4.20	3,543	4.24	2,920	3.76
TOTALS	\$ 65,354	100.00	\$ 76,051	100.00	\$ 80,884	100.00	\$ 82,548	100.00	\$ 82,771	100.00	\$ 83,622	100.00	\$ 78,405	100.00
By County Assessor	\$ 52,377	80.14	\$ 62,095	81.64	\$ 67,016	82.84	\$ 68,851	83.42	\$ 68,574	82.97	\$ 69,667	83.31	\$ 66,295	81.56
By State Tax Commission	12,977	19.86	13,956	18.36	13,668	17.16	13,697	16.58	14,097	17.05	13,955	16.69	12,110	15.44

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

RICH COUNTY	1946		1947		1948		1949		1950		1951		1952	
	Taxes Charged	% of Total												
City and Town Lots	\$ 1,013	1.40	\$ 1,213	1.22	\$ 1,323	1.31	\$ 1,239	1.27	\$ 1,117	1.16	\$ 1,352	1.10	\$ 1,221	1.08
Imp. Farm Land-Dry	429	.59	610	.61	580	.57	503	.51	472	.49	637	.52	579	.51
Imp. Farm Land-Trig'd.	13,196	18.18	18,723	18.84	17,761	17.53	16,474	16.90	16,664	17.31	20,519	16.75	18,005	15.84
Unimproved Farm Land	6,126	8.44	8,675	8.73	8,269	8.16	7,718	7.92	7,735	8.04	9,582	7.81	8,120	7.22
Fruit Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grazing Land	18,844	25.95	27,605	27.78	26,126	25.78	24,383	25.01	24,497	25.38	30,346	24.74	26,838	23.61
Other Land	387	.53	88	.09	262	.26	161	.16	106	.11	128	.10	115	.10
Improvements on Lots	5,080	7.00	6,488	6.53	7,369	7.27	7,103	7.29	6,801	7.07	8,145	6.64	7,648	6.73
Improvements on Acreage	2,292	5.10	3,337	3.36	3,501	3.46	3,350	3.42	3,598	3.53	4,325	3.18	3,467	3.05
Range Horses and Mules	332	.46	367	.37	202	.21	202	.21	232	.24	220	.18	199	.18
Other Horses and Mules	548	.75	380	.38	363	.36	297	.30	329	.27	326	.27	236	.24
Range Cattle	10,647	14.66	14,116	14.21	14,487	14.30	14,457	14.83	13,139	13.65	18,394	15.00	20,453	17.99
Other Cattle	2,352	3.24	2,079	2.09	2,207	2.18	2,014	2.07	1,952	2.03	2,418	1.97	2,480	2.18
Sheep (and Goats)	3,965	5.16	4,421	4.45	5,876	5.80	6,050	6.21	5,219	5.43	5,734	5.96	5,976	5.26
Synd	52	.07	58	.06	42	.04	27	.03	33	.03	36	.03	11	.01
Poultry	27	.04	40	.04	44	.01	19	.02	33	.03	23	.02	16	.01
Merchandise	729	1.02	1,033	1.04	1,493	1.47	1,589	1.53	1,486	1.55	1,996	1.69	1,925	1.69
Implement's, Tools & Mch't.	936	1.29	1,904	1.02	2,221	2.19	1,967	2.02	2,040	2.12	2,828	2.31	2,545	2.24
Motor Vehicles	2,94	3,066	3,039	3,073	3,073	3.07	5,444	5.58	6,810	7.08	9,983	8.11	8,577	7.55
Other Personal Property	1,108	1.53	1,522	1.53	1,372	1.35	1,867	1.91	—	—	2,453	2.00	2,387	2.10
Air Lines	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Car Lines	34	.05	44	.04	44	.07	45	.05	45	.07	26	.02	15	.01
Express Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gas Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Power Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Railroad Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Telegraph Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Terminal Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transit & Traction Co's.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining Companies	261	.36	386	.39	586	.59	360	.37	356	.37	442	.36	468	.38
Total	\$ 72,562	100.00	\$ 92,267	100.00	\$ 101,329	100.00	\$ 97,195	100.00	\$ 96,179	100.00	\$ 122,621	100.00	\$ 133,665	100.00
By County Assessor	\$ 69,076	95.44	\$ 94,255	94.86	\$ 95,974	94.71	\$ 92,008	95.01	\$ 91,879	95.53	\$ 117,043	95.44	\$ 108,517	95.47
By State Tax Commission	\$ 3,526	4.86	5,112	5.14	9,355	5.29	4,677	4.59	4,300	4.47	5,600	4.56	5,149	4.53

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

SALT LAKE COUNTY	1946		1947		1948		1949		1950		1951		1952	
	Taxes Charged	% of Total												
City and Town Lots	\$ 1,690,290	1.79	\$ 2,109,101	1.69	\$ 2,173,224	1.325	\$ 2,161,692	12.10	\$ 2,244,774	11.77	\$ 2,463,463	10.72	\$ 2,308,883	10.65
Imp. Farm Land-Dry	(a)	(a)												
Imp. Farm Land-Trig'd.	(a)	(a)												
Unimproved Farm Land	(a)	(a)												
Fruit Land	(a)	(a)												
Grazing Land	(a)	(a)												
Other Land	2,27	5.65	3,665	933	2,056	314	5,700	1.92	3,198	933	1,78	3,394	409	1.91
Improvements on Lots	3,447,028	32.21	4,413,187	30.74	4,922,442	30.01	5,196,303	29.07	5,517,769	29.10	6,504,524	25.31	6,254,308	28.84
Improvements on Acreage	3,455,693	3.23	5,613,310	3.05	5,513,520	3.13	5,727,082	2.50	6,650,899	3.62	8,288,626	2.61	8,314,254	2.92
Range Horses and Mules	6,521	.05	10,457	.03	1,526	.05	9,371	.03	9,20	.03	1,923	.03	1,923	.02
Other Horses and Mules	3,503	.03	2,780	.02	1,983	.01	1,619	.01	1,600	.01	2,224	.01	1,917	.01
Range Cattle	11,378	.11	12,226	.09	10,008	.06	11,494	.06	10,233	.05	13,809	.06	15,213	.07
Other Cattle	1,832	.02	2,404	.01	2,184	.01	1,400	.01	1,543	.01	1,060	.01	2,512	.01
Sheep (and Goats)	1,111	.01	1,745	.01	1,400	.01	1,543	.01	1,543	.01	1,217	.01	1,447	.01
Swine	1,02	.01	1,755	.01	1,400	.01	1,543	.01	1,543	.01	1,217	.01	1,447	.01
Poultry	531	.05	6,511	.05	5,916	.05	5,444	.03	4,777	.03	5,813	.03	5,072	.02
Merchandise	829	.684	1,447,483	10.06	1,526,118	9.37	1,642,976	9.20	1,586,360	9.08	1,989,554	8.66	2,097,679	9.67
Implement's, Tools & Mch't.	7,75	7.98	523,187	3.62	569,114	3.35	623,247	3.49	649,363	2.61	781,221	3.31	842,475	3.88
Motor Vehicles	4,046	.30	5,827,640	.02	6,952,024	.02	899,529	.03	1,019,790	.03	5,256,019	.03	1,453,573	.07
Other Personal Property	125,985	1.18	176,710	1.22	178,809	1.09	187,439	1.05	1,386,703	7.26	293,687	1.28	241,795	1.12
Air Lines	773	.07	8,538	.06	9,028	.06	7,196	.04	6,869	.03	4,195	.02	5,326	.03
Bus Lines	15,089	.14	20,373	.14	24,788	.21	36,593	.21	47,950	.21	529,450	.21	45,275	.18
Car Lines	19,132	.18	21,250	.15	21,875	.13	17,849	.10	19,038	.10	22,882	.10	19,969	.09
Express Companies	9	.09	1,757	.01	1,926	.01	1,611	.01	1,744	.01	4,114	.03	5,915	.03
Gas Companies	133,821	1.25	177,503	1.24	19,226	1.18	21,743	1.21	23,011	1.25	26,943	1.16	377,424	1.74
Pipe Line Companies	252,566	.01	435,551	.02	412,171	.25	412,173	.23	421,083	.23	421,083	.23	421,083	.23
Power Companies	4,904	.39	4,548	.23	551,731	.36	475,950	.26	475,950	.26	529,450	.26	529,450	.26
Railroad Companies	7,427	.10	8,243	.07	9,308	.06	7,471	.04	6,786	.04	6,277	.03	5,915	.03
Telephone Companies	283,521	2.65	355,597	2.48	312,938	2.15	325,738	1.82	319,619	1.83	4,114	.13	4,114	.13
Terminal Companies	27,323	.26	32,372	.23	22,849	.14	22,273	.12	22,457	.12	24,321	.11	25,742	.11
Transit & Traction Co's.	28,236	.27	14,438	.30	44,831	.27	45,671	.26	56,500	.26	64,466	.28	55,742	.26
Water Companies	8,947	.08	11,951	.08	9,319	.06	9,432	.05	10,151	.05	10,330	.05	8,447	.04
Mining Companies	1,875	.225	1,771	.22	2,476,906	.17	3,812,708	.23	3,377	.20	5,086,404	.26	5,184,625	.26
Total	\$ 10,701	929	100,000	\$ 14,255	\$ 621	100,000	\$ 16,422	\$ 721	100,000	\$ 17,357	\$ 12,066	100,000	\$ 21,688	100,000
By County Assessor	\$ 7,427	10	89,411	\$ 10,152	\$ 612	100,000	\$ 10,733	\$ 619	100,000	\$ 11,222	\$ 613	100,000	\$ 12,163	100,000
By State Tax Commission	\$ 2,274	2019	30,59	\$ 4,203	\$ 672	22,27	\$ 5,427	\$ 220	33.51	\$ 6,244	\$ 250	34,05	\$ 8,100	773

* Salt Lake County estimated for 1950. ** One of balance for 1952. Auditor's office did not balance Granite and Jordan school districts. Difference \$89,523.
 (a) Acreage not

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

SAN JUAN COUNTY	1946		1947		1948		1949		1950		1951		1952	
	Taxes Charged	% of Total												
City and Town Lots	\$ 1,415	2.12	\$ 1,866	2.04	\$ 4,177	4.24	\$ 4,554	4.92	\$ 5,282	4.29	\$ 5,086	3.54	\$ 4,517	3.65
Imp. Farm Land-Dry	3,854	5.77	7,237	7.91	7,083	7.20	6,990	7.55	14,269	11.59	24,327	17.30	21,065	15.65
Imp. Farm Land-Irrig'd.	3,227	4.91	6,098	6.48	4,053	4.12	6,732	4.03	4,329	3.32	5,666	3.47	4,666	3.47
Unimproved Farm Land	6,077	10.44	8,538	9.33	8,154	8.65	8,633	9.32	8,998	7.31	3,853	2.69	3,106	2.31
Fruit Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grazing Land	5,857	8.77	7,997	8.74	8,118	8.25	8,135	8.78	9,758	7.93	12,549	8.74	10,887	8.09
Other Land	605	.91	913	1.00	802	.81	792	.85	885	.72	350	.49	490	.36
Improvements on Lots	7,048	10.55	15,195	16,60	16,913	17.19	19,173	20.70	21,993	17.87	23,335	16.26	22,343	16.60
Improvements on Acreage	5,440	8.14	6,188	6.76	6,993	6.59	2,691	2.90	4,514	3.67	4,958	3.45	4,638	3.45
Range Horses and Mules	350	.52	320	.35	116	.12	70	.08	126	.10	71	.05	44	.03
Other Horses and Mules	421	.63	342	.37	583	.59	471	.51	252	.20	668	.47	529	.39
Range Cattle	8,577	12.84	9,676	10.58	10,568	10.74	10,813	11.67	12,783	10.38	13,632	9.50	11,702	8.69
Other Cattle	1,616	2.442	2,104	2.39	1,976	2.01	1,882	2.03	587	.68	2,491	1.85	2,491	1.85
Sheep and Goats	10,733	16.06	9,487	10.37	9,242	10.08	8,511	9.19	9,017	7.98	8,933	6.22	7,713	5.73
Swine	58	.09	117	.13	107	.11	93	.10	93	.08	116	.08	58	.04
Poultry	45	.07	83	.09	97	.10	60	.06	31	.02	58	.04	39	.03
Merchandise	1,807	2.70	3,575	3.91	3,820	3.88	3,671	3.96	5,559	4.52	7,019	4.89	5,870	4.36
Implement, Tools & Mchy.	1,946	2.91	4,171	4.56	7,288	8.06	3,420	3.69	6,537	5.31	10,883	7.58	12,048	9.69
Motor Vehicles	2,074	3.10	3,475	3.80	4,949	5.03	7,116	7.68	9,797	7.50	14,340	10.20	12,063	9.71
Other Personal Property	445	.67	209	.23	112	.11	73	.08	113	.09	43	.03	1,638	1.22
Air Lines	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bus Lines	168	.25	657	.72	624	.63	403	.43	691	.56	751	.52	787	.58
Car Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Express Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gas Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Power Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Railroad Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Telephone Companies	414	.62	540	.59	537	.55	645	.70	829	.67	957	.67	952	.71
Terminal Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transit & Traction Co's.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining Companies	3,681	5.71	3,702	4.05	1,318	1.74	728	.79	4,416	3.59	4,157	2.90	4,876	3.62
TO/TOTALS	\$ 62,210	100.00	\$ 91,490	100.00	\$ 98,414	100.00	\$ 92,636	100.00	\$ 123,933	100.00	\$ 143,541	100.00	\$ 134,598	100.00
By County Assessor	\$ 62,247	93.62	\$ 86,591	94.64	\$ 99,935	97.68	\$ 90,860	98.98	\$ 111,157	95.18	\$ 131,044	95.87	\$ 127,907	95.03
By State Tax Commission	4,263	6.38	4,899	5.36	2,679	2.52	1,776	1.92	5,926	4.82	5,927	4.53	6,691	4.97

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

SANPETE COUNTY	1946		1947		1948		1949		1950		1951		1952	
	Taxes Charged	% of Total												
City and Town Lots	\$ 29,687	7.17	\$ 29,942	7.03	\$ 29,379	6.71	\$ 32,365	6.41	\$ 32,402	6.35	\$ 31,338	5.56	\$ 29,129	5.44
Imp. Farm Land-Dry	5,211	1.26	5,917	1.39	5,509	1.26	6,509	1.29	6,348	1.24	6,978	1.08	5,780	1.08
Imp. Farm Land-Irrig'd.	7,620	1.72	80,782	18.97	77,965	17.48	88,151	17.45	87,502	17.15	86,823	15.05	94,194	17.60
Unimproved Farm Land	9,634	2.23	9,763	2.29	9,562	2.18	10,767	2.13	11,116	2.18	10,738	1.91	165	.03
Grazing Land	16,808	4.06	18,027	4.23	17,134	3.91	19,801	3.92	19,446	3.81	18,748	3.33	12,102	2.26
Other Land	2,026	.49	1,991	.47	1,992	.45	2,204	.44	2,411	.47	2,281	.41	2,114	.39
Improvements on Lots	77,756	18.78	80,038	18.79	86,339	19.33	97,665	19.33	99,031	19.41	130,441	23.20	124,192	23.20
Improvements on Acreage	28,272	6.65	29,124	6.84	31,250	7.14	37,025	7.33	36,969	7.25	50,794	9.01	46,726	8.73
Range Horses and Mules	566	.11	438	.10	191	.04	234	.02	221	.04	415	.07	221	.04
Other Horses and Mules	2,684	.65	1,540	.36	1,662	.40	1,556	.33	1,423	.28	1,058	.19	883	.16
Range Cattle	10,195	2.46	9,737	2.29	11,010	2.51	14,460	2.86	13,506	2.66	14,493	2.57	20,942	3.91
Other Cattle	2,274	.52	8,117	1.91	9,206	2.10	10,782	2.13	18,894	2.14	10,161	1.80	12,297	2.20
Sheep (and Goats)	5,705	1.38	3,989	.94	4,941	1.13	5,807	1.15	5,940	1.16	8,119	1.49	9,540	1.78
Swine	1,377	.31	316	.07	461	.11	491	.10	361	.09	391	.07	285	.05
Poultry	3,722	.71	862	.20	878	.20	2,611	.30	968	.19	1,269	.23	1,077	.20
Merchandise	23,393	5.65	24,063	5.65	27,964	6.38	30,183	5.97	27,889	5.47	26,762	4.75	26,529	4.96
Implement, Tools & Mchy.	11,594	2.61	12,198	2.87	13,538	3.09	16,199	3.09	16,844	3.20	16,588	2.94	15,977	2.98
Motor Vehicles	20,182	4.87	22,881	5.37	27,515	6.30	40,347	7.98	46,603	9.53	55,391	10.36	55,982	10.46
Air Lines	1,444	.35	3,669	.86	2,176	.50	2,424	.48	2,547	.50	2,84	.44	2,356	.44
Bus Lines	1,133	.27	1,261	.30	1,247	.28	1,501	.30	1,468	.29	1,76	.03	194	.04
Car Companies	2,969	.72	2,825	.66	2,867	.65	2,717	.54	5,084	1.00	1,406	.25	1,004	.19
Express Companies	8	.6	6	.5	—	—	10	—	11	—	3,003	.53	2,553	.48
Gas Companies	—	—	—	—	—	—	—	—	—	—	13	—	12	—
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Power Companies	7,745	1.87	7,711	1.81	7,382	1.68	8,299	1.64	8,297	1.63	8,683	1.54	8,164	1.53
Railroad Companies	64,117	15.69	65,258	15.32	62,036	14.21	66,701	13.24	66,751	13.09	64,293	11.41	56,873	13.62
Telephone Companies	286	.97	206	.91	159	.93	173	.03	173	.03	338	.06	295	.06
Terminal Companies	4,136	1.00	4,500	1.06	4,526	1.02	4,965	.98	5,084	1.00	5,007	.89	4,784	.89
Transit & Traction Co's.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	976	.16	735	.17	902	.21	1,036	.20	1,071	.21	1,026	.18	—	—
TOTALS	\$ 44,050	100.00	\$ 425,876	100.00	\$ 437,927	100.00	\$ 505,283	100.00	\$ 510,131	100.00	\$ 563,617	100.00	\$ 525,326	100.00
By County Assessor	\$ 322,398	86.02	\$ 243,374	80.63	\$ 358,604	81.92	\$ 421,473	82.20	\$ 421,473	82.20	\$ 479,672	85.01	\$ 460,495	86.01
By State Tax Commission	81,070	19.38	82,502	19.37	79,243	18.08	85,502	16.93	85,502	16.93	83,945	14.89	74,841	13.99

ELEVENTH BIENNIAL REPORT, 1951-52

UTAH STATE TAX COMMISSION

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

SUMNER COUNTY	1946		1947		1948		1949		1950		1951		1952		
	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	\$ 32,231	9.27	\$ 37,516	9.09	\$ 39,276	8.23	\$ 38,230	7.41	\$ 42,048	7.28	\$ 43,563	6.87	\$ 38,072	6.63	
Imp. Farm Land-Dry	69,80	.02	80,108	15.42	84,080	16.02	82,319	15.96	91,684	15.88	95,235	15.01	97,926	17.06	
Imp. Farm Land-Irrig'd.	69,080	19.86	9,920	24.40	10,667	22.24	10,532	2.04	11,712	2.03	12,236	1.93	—	—	
Unimproved Farm Land	8,637	2.48	—	—	—	—	—	—	—	—	—	—	—	—	
Fruit Land	7,550	2.17	8,747	2.12	9,131	1.95	9,373	1.82	10,191	1.82	10,928	1.72	8,502	1.48	
Grazing Land	1,252	*3.6	1,464	*35	1,331	*32	1,502	*29	1,673	*29	1,730	*27	153,86	26.82	
Other Land	1,252	*3.6	110,694	26.58	134,011	28.09	135,010	26.16	133,911	26.65	170,575	26.89	153,965	26.82	
Improvements on Lots	9,098	2.62	10,920	24.43	11,666	24.5	11,885	2.30	13,013	2.25	14,346	2.25	12,236	2.16	
Improvements on Acreage	Range Horses and Mules	582	.17	570	*14	458	*10	371	*07	404	*07	513	*08	452	*08
Other Horses and Mules	2,016	*58	1,563	*38	1,274	*27	1,105	*21	995	*25	925	*15	634	*11	
Ridge Cattle	2,414	2.14	8,216	1.99	9,661	2.02	9,820	1.90	10,086	1.75	13,196	2.08	19,275	3.36	
Other Cattle	8,675	2.49	9,397	2.28	9,818	2.06	10,132	1.96	10,065	1.74	11,599	1.83	13,623	2.38	
Sheep (and Goats)	4,859	1.40	4,227	1.02	4,193	.88	4,206	.81	4,680	.81	6,634	1.05	6,387	1.11	
Swine	321	.09	293	.07	425	.09	389	.08	527	.06	409	.07	290	.05	
Poultry	1,190	*34	813	*20	1,155	*24	899	*17	916	*16	889	*14	748	*13	
Merchandise	19,601	5.63	29,921	7.25	30,448	6.38	32,519	6.30	34,221	5.93	42,277	6.66	35,925	6.26	
Implement, Tools & Mch.	1,34	6,53	6,515	1.59	8,604	1.80	9,312	1.81	10,702	1.89	9,705	1.53	11,821	2.06	
Motor Vehicles	18,671	5.30	21,665	2.98	24,214	7.17	44,831	8.69	54,952	9.50	70,625	11.13	63,119	11.00	
Other Personal Property	1,099	.32	1,167	.28	1,045	.22	858	.18	1,028	.18	1,043	.16	646	.11	
Air Lines	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Bus Lines	654	.19	1,103	.27	1,217	.26	1,220	.24	1,408	.24	1,339	.21	1,022	.18	
Car Companies	1,598	.46	1,647	.40	1,819	.38	1,780	.34	2,069	.36	2,411	.38	1,995	.34	
Express Companies	4	—	3	—	—	—	9	—	9	—	12	—	11	—	
Gas Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Power Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Railroad Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Telephone Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Terminal Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Transit & Traction Cos.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Mining Companies	4,277	1.23	5,811	3.41	20,166	4.23	47,527	9.21	50,652	8.77	50,325	7.93	44,573	7.26	
Total	\$ 367,857	100.00	\$ 412,566	100.00	\$ 447,061	100.00	\$ 577,568	100.00	\$ 577,453	100.00	\$ 624,413	100.00	\$ 574,020	100.00	
By County Assessor	\$ 289,296	83.17	\$ 345,916	83.83	\$ 391,918	82.14	\$ 403,377	78.15	\$ 453,028	78.46	\$ 506,453	79.83	\$ 463,951	80.82	
By State Tax Commission	\$ 58,561	16.83	\$ 66,650	16.17	\$ 65,143	17.86	\$ 112,759	21.85	\$ 121,478	21.56	\$ 127,960	20.17	\$ 110,059	19.18	

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

SUMMIT COUNTY	1946		1947		1948		1949		1950		1951		1952	
	Taxes Charged	% of Total												
City and Town Lots	\$ 10,156	2.67	\$ 11,398	2.52	\$ 11,663	2.57	\$ 11,975	2.78	\$ 12,752	2.72	\$ 13,662	2.39	\$ 11,976	2.37
Imp. Farm Land-Dry	717	.19	914	.23	950	.21	938	.22	920	.20	1,068	.19	1,085	.22
Imp. Farm Land-Irrig'd.	28,554	7.43	34,476	7.63	35,097	7.75	36,890	8.11	37,765	8.06	43,903	7.81	37,913	7.51
Unimproved Farm Land	2,363	.62	2,847	.63	2,811	.62	2,700	.63	3,037	.64	3,467	.62	2,851	.57
Fruit Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grazing Land	32,341	8.51	40,514	8.96	42,323	9.12	40,261	9.38	44,650	9.52	54,010	9.60	46,762	9.26
Other Land	901	.24	1,019	.23	993	.23	831	.19	830	.17	1,175	.21	1,152	.18
Improvements on Lots	28,058	7.28	30,767	6.80	33,027	7.29	33,238	7.72	33,753	7.20	41,019	7.29	37,124	7.35
Improvements on Acreage	13,828	3.04	16,680	3.69	18,293	4.04	17,108	3.98	20,523	4.38	25,279	4.50	23,137	4.58
Range Horses and Mules	227	.06	217	.05	206	.05	124	.03	144	.03	173	.03	159	.03
Other Horses and Mules	773	.20	683	.15	659	.15	518	.12	486	.10	540	.10	399	.08
Range Cattle	2,116	.56	3,379	.75	3,056	.68	2,518	.59	3,008	.64	3,739	.66	5,070	.10
Other Cattle	6,614	1.59	6,839	1.51	7,456	1.65	7,166	1.77	7,248	1.57	8,302	1.48	10,152	2.01
Sheep (and Goats)	896	.23	1,037	.23	1,085	.24	957	.22	1,123	.26	1,527	.27	1,734	.34
Swine	48	.01	40	—	39	.01	35	.01	42	—	40	—	50	—
Poultry	268	.07	264	.06	210	.05	275	.06	304	.07	274	.05	251	.05
Merchandise	3,229	.85	6,343	1.40	4,817	1.06	3,481	.81	3,452	.74	4,025	.72	3,540	.70
Tools & Mch.	3,110	.85	2,631	.52	3,074	.68	2,980	.67	4,491	.96	4,098	.73	5,106	1.01
Motor Vehicles	9,021	2.37	12,980	2.87	16,056	3.54	21,487	4.99	25,676	5.48	31,558	6.15	33,648	6.67
Other Personal Property	478	.13	897	.20	868	.19	343	.08	291	.06	219	.04	485	.10
Air Lines	359	.09	479	.11	655	.15	50	.01	1,437	.33	123	.02	696	.14
Bus Lines	811	.22	1,065	.24	1,378	.20	1,437	.33	1,590	.34	1,889	.34	1,962	.39
Car Companies	3,352	.88	3,387	.75	3,543	.78	3,271	.76	3,557	.76	4,852	.87	4,159	.82
Express Companies	28,810	7.59	35,494	7.85	36,101	7.97	37,594	8.74	51,755	11.03	67,283	11.36	58,969	11.68
Gas Companies	1,189	.05	2,251	.06	2,020	.05	4,707	.09	6,096	.09	7,440	.10	7,562	.10
Pipe Line Companies	11,216	2.35	12,286	2.72	11,727	2.59	11,650	2.71	12,471	2.66	11,997	2.67	13,690	2.71
Power Companies	137,698	36.22	157,090	34.75	146,064	32.21	116,915	27.47	124,561	26.57	154,995	27.40	135,181	26.78
Railroad Companies	867	.23	876	.19	574	.13	557	.13	592	.13	241	.04	201	.04
Telephone Companies	21,943	5.01	21,943	4.85	23,718	4.80	19,546	4.54	4,117	4.17	24,908	4.41	21,646	4.29
Terminal Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transit & Traction Cos.	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	172	.05	206	.05	49,216	.03	49,216	.03	155	.04	159	.03	197	.04
Miner Companies	35,773	9.41	45,363	10.03	49,216	10.87	52,147	12.12	47,747	10.18	43,492	7.73	38,219	7.57
Total	\$ 380,222	100.00	\$ 452,097	100.00	\$ 453,070	100.00	\$ 450,310	100.00	\$ 453,028	100.00	\$ 563,312	100.00	\$ 504,902	100.00
By County Assessor	\$ 142,858	37.91	\$ 173,561	38.03	\$ 181,604	40.09	\$ 162,276	42.80	\$ 200,847	42.80	\$ 210,874	42.80	\$ 223,336	44.04
By State Tax Commission	\$ 283,344	62.69	\$ 278,542	61.60	\$ 271,406	59.91	\$ 218,934	57.04	\$ 268,221	57.20	\$ 221,574	55.16	\$ 282,466	55.92

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

TOOELE COUNTY	1946		1947		1948		1949		1950		1951		1952	
	Taxes Charged	% of Total												
City and Town Lots	\$ 13,965	2.99	\$ 16,135	2.72	\$ 16,904	2.71	\$ 17,330	2.72	\$ 20,773	3.03	\$ 23,333	2.70	\$ 22,260	2.68
Imp. Farm Land-Dry	2,839	.61	3,735	.63	3,823	.61	3,927	.62	4,220	.62	5,029	.58	5,167	.62
Imp. Farm Land-Irrig'd.	7,917	1.69	10,908	1.84	11,049	1.77	11,225	1.80	12,553	1.80	14,458	1.87	12,718	1.53
Unimproved Farm Land	1,446	.31	1,855	.31	1,908	.31	1,954	.31	2,147	.31	2,642	.31	2,371	.29
Fruit Land	20	—	*.27	*.05	10,932	1.61	10,419	1.47	—	—	61	—	22	—
Grazing Land	6,715	1.44	9,718	1.44	9,555	1.40	10,419	1.64	11,336	1.66	13,571	1.57	12,525	1.51
Other Land	1,739	.27	2,350	.40	2,497	.40	2,607	.41	2,291	.34	3,042	.35	3,386	.41
Other Horses and Mules	82,466	14.59	82,142	14.27	92,956	14.89	97,243	15.28	113,463	16.56	136,122	15.97	137,919	16.60
Improvements on Lots	35,254	5.96	36,264	5.81	37,984	5.97	40,088	5.85	48,876	5.66	45,461	5.47	45,461	5.47
Range Horses and Mules	201	.04	236	.04	175	.03	171	.03	127	.02	148	.02	116	.01
Other Horses and Mules	962	.16	888	.14	865	.13	892	.13	1,006	.12	878	.11	878	.11
Range Cattle	6,396	1.06	6,396	1.08	6,859	1.05	6,859	1.07	6,091	.89	8,786	1.02	12,200	1.47
Other Cattle	1,754	.37	2,027	.34	2,029	.33	2,218	.35	2,284	.33	2,657	.36	3,165	.38
Sheep (and Goats)	31,201	6.68	31,516	5.31	36,520	5.85	36,278	5.70	34,606	5.05	40,426	4.69	49,444	5.95
Swine	77	.02	68	.01	92	.01	111	.02	117	.02	131	.02	93	.01
Poultry	1,750	.37	2,434	.41	4,550	.73	4,505	.71	5,208	.76	6,491	.75	6,785	.82
Merchandise	10,533	2.26	16,440	2.44	16,626	2.66	17,880	2.81	19,748	2.88	25,093	2.91	25,292	3.04
Implement, Tools & Mch'ty.	20,140	4.31	27,388	4.62	28,572	4.58	30,246	4.75	31,261	4.56	30,780	5.57	32,565	3.20
Motor Vehicles	11,050	3.01	19,224	3.24	22,813	3.65	32,811	5.15	44,833	6.54	73,826	8.55	75,762	9.12
Other Personal Property	443	.10	714	.12	1,014	.16	1,377	.22	695	.10	1,922	.22	1,848	.22
Air Lines	—	—	—	—	—	—	557	.09	597	.05	598	.05	686	.11
Bus Lines	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Car Companies	1,551	.97	5,637	.95	6,081	.97	5,932	.93	6,373	.93	8,590	1.00	7,538	.90
Express Companies	3	—	6,006	1.05	6,526	1.05	7,118	1.12	8,246	1.20	10,375	1.20	10,216	1.23
Gas Companies	4,898	1.05	—	—	—	—	—	—	—	—	—	—	—	—
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Power Companies	10,158	2.18	12,235	2.06	11,049	1.77	11,243	1.77	12,824	1.87	15,114	1.75	16,972	2.04
Railroad Companies	165,850	35.51	211,364	35.64	211,299	33.84	198,750	31.22	201,989	29.48	267,279	30.96	243,973	29.36
Telephone Companies	959	.21	1,064	.18	834	.13	881	.13	897	.13	662	.08	699	.08
Terminal Companies	33,063	.708	41,409	.698	41,064	.658	38,331	.602	41,780	.610	51,812	.600	49,300	.593
Transit & Traction Co's*	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	2,014	.43	2,719	.46	1,837	.29	1,896	.30	1,980	.29	2,342	.27	2,071	.25
Mining Companies	20,874	6.61	42,606	7.19	50,218	8.04	52,559	8.71	57,969	8.46	67,979	7.88	55,212	6.44
TOTALS	\$ 467,076	100.00	\$ 553,040	100.00	\$ 624,373	100.00	\$ 630,574	100.00	\$ 655,266	100.00	\$ 863,215	100.00	\$ 830,552	100.00
By County Assessor	\$ 212,926	45.59	\$ 267,561	45.12	\$ 290,913	46.60	\$ 311,936	49.00	\$ 347,503	50.71	\$ 432,134	50.06	\$ 437,309	52.64
By State Tax Commission	\$ 254,120	54.41	\$ 355,479	54.88	\$ 333,460	53.40	\$ 324,635	51.00	\$ 337,763	49.29	\$ 431,081	49.94	\$ 393,643	47.36

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

UNION COUNTY	1946		1947		1948		1949		1950		1951		1952	
	Taxes Charged	% of Total												
City and Town Lots	\$ 10,446	3.99	\$ 15,206	5.13	\$ 18,123	5.26	\$ 20,172	5.44	\$ 18,850	4.48	\$ 21,610	4.45	\$ 19,341	3.89
Imp. Farm Land-Dry	—	—	35,174	10.53	55,180	15.11	53,664	15.57	58,445	15.78	59,460	14.04	59,995	12.36
Imp. Farm Land-Irrig'd.	27,513	10.53	35,175	11.87	51,752	13.44	52,551	12.69	52,460	14.04	54,433	13.31	53,361	10.72
Unimproved Farm Land	10,346	3.96	13,307	4.49	—	—	19	—	26	—	—	—	—	—
Fruit Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Grazing Land	16,503	6.32	21,364	7.21	12,576	3.65	15,308	4.13	15,267	3.63	15,473	3.19	13,524	2.72
Other Land	1,400	.54	2,266	.43	643	.19	4,762	.22	7,711	.18	6,882	.07	6,883	.13
Improvements on Lots	35,659	13.59	41,760	14.00	53,513	15.52	58,786	15.85	56,655	14.47	67,380	13.99	65,883	13.20
Improvements on Arreage	14,552	5.57	16,916	5.71	27,650	7.97	27,789	6.68	30,618	7.28	23,995	4.94	29,841	5.99
Range Horses and Mules	1,056	.40	986	.33	477	.14	499	.13	310	.07	278	.15	278	.15
Other Horses and Mules	2,441	.93	1,431	.48	1,860	.54	1,673	.45	1,435	.34	1,474	.30	1,496	.30
Range Cattle	12,184	4.66	10,317	3.48	10,677	3.10	11,316	3.45	10,141	2.41	12,788	3.04	18,722	3.76
Other Cattle	9,286	3.56	8,352	2.82	9,568	2.77	8,828	2.38	7,509	1.79	9,146	1.88	8,901	1.79
Sheep (and Goats)	24,475	9.37	19,642	6.63	21,884	6.35	21,830	5.89	16,033	3.81	25,210	5.19	30,474	6.12
Poultry	772	.22	385	.13	603	.17	688	.19	112	.08	478	.10	420	.08
Merchandise	14,180	5.43	16,170	5.46	23,631	6.85	23,222	6.45	20,935	4.78	36,110	7.44	31,126	6.25
Implement, Tools & Mch'ty.	6,425	.16	4,388	.15	441	.13	491	.13	323	.08	338	.07	277	.06
Motor Vehicles	15,673	6.00	19,315	6.52	22,476	6.52	29,197	7.87	32,622	7.75	46,158	9.51	51,412	10.33
Other Personal Property	23,754	1.05	17,689	.60	2,089	.61	3,212	.87	3,106	.31	3,33	.33	3,427	.69
Air Lines	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bus Lines	535	.21	787	.27	1,442	.12	1,742	.47	1,809	.43	1,761	.36	1,691	.34
Car Companies	—	—	—	—	—	—	—	—	—	—	—	—	2	—
Express Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gas Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Power Companies	8,527	3.26	9,830	3.32	16,925	4.91	15,491	4.18	15,581	3.70	14,780	3.05	14,479	2.91
Railroad Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Telephone Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Terminal Companies	3,912	1.50	4,756	1.61	5,705	1.65	4,984	1.34	5,284	1.26	5,266	1.09	5,286	1.06
Transit & Traction Co's*	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	42,329	16.23	49,153	16.59	39,720	11.52	42,372	11.59	102,024	21.26	107,239	22.10	103,756	20.84
Mining Companies	261,229	100.00	296,262	100.00	344,727	100.00	370,326	100.00	420,529	100.00	487,256	100.00	497,836	100.00
TOTALS	\$ 205,876	78.80	\$ 231,736	78.80	\$ 290,913	81.50	\$ 286,672	79.98	\$ 285,259	67.83	\$ 338,937	69.65	\$ 356,687	71.65
By County Tax Commission	55,373	21.20	64,526	21.79	63,792	18.50	74,254	20.02	135,270	32.17	147,219	30.35	141,116	28.32

ELEVENTH BIENNIAL REPORT, 1

UTAH STATE TAX COMMISSION

ELEVENTH BIENNIAL REPORT, 1951-52

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

UTAH COUNTY	1946			1947			1948			1949			1950			1951			1952		
	Taxes Charged	% of Total	Taxes Charged	Total	Taxes Charged	% of Total	Taxes Charged	Total	Taxes Charged	% of Total	Taxes Charged	Total	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total			
City and Town Lots	\$ 161,632	7.41	\$ 218,234	7.21	\$ 257,396	7.41	\$ 246,754	7.01	\$ 272,074	7.23	\$ 299,233	6.31	\$ 288,288	6.25	\$ 288,288	6.25	\$ 299,233	6.25			
Imp. Farm Land-Dry	5,018	.23	7,375	.24	8,382	.24	8,611	.23	9,072	.23	9,661	.21	10,931	.21	10,931	.21	12,223	.21			
Imp. Farm Land-Irrig'd.	150,410	.87	267,642	.85	301,321	.86	287,298	.78	275,223	.71	290,207	.71	273,223	.69	273,223	.69	316,301	.71			
Unimproved Farm Land	11,870	.04	17,401	.05	20,024	.05	20,043	.05	19,909	.04	19,620	.04	18,366	.04	18,366	.04	18,156	.04			
Fruit Land	12,695	.58	18,116	.60	20,181	.55	20,181	.55	20,181	.55	21,215	.62	27,562	.60	33,669	.55	33,669	.55			
Grazing Land	15,700	.70	21,666	.72	23,397	.64	—	—	—	—	21,231	.55	3,100	.07	3,722	.09	3,722	.09			
Other Land	429	.02	929	.03	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
Improvements on Lots	465,778	21.32	555,879	18.77	645,465	18.58	691,058	18.85	753,144	19.44	841,370	18.29	928,596	20.19	928,596	19.16	928,596	19.16			
Improvements on Acreage	591,700	19.56	660,688	19.02	738,010	20.14	774,445	19.96	827,562	20.19	857,596	19.76	857,596	19.76	857,596	19.76	857,596	19.76			
Range Horses and Mules	466	.02	494	.02	647	.02	369	.01	421	.02	637	.02	542	.01	542	.01	542	.01			
Other Horses and Mules	4,450	.20	2,976	.10	3,160	.09	2,802	.08	2,524	.07	2,360	.06	2,360	.06	2,360	.06	2,360	.06			
Range Cattle	15,107	.69	17,519	.58	20,355	.59	18,477	.50	16,167	.42	23,633	.52	23,633	.52	23,633	.52	23,633	.52			
Other Cattle	16,663	.63	17,739	.49	17,712	.51	19,864	.51	22,305	.48	22,305	.48	22,305	.48	22,305	.48	22,305	.48			
Sheep (and Goats)	4,013	.18	2,844	.09	5,153	.15	6,322	.17	4,253	.11	8,305	.16	8,305	.16	8,305	.16	8,305	.16			
Swine	357	.02	398	.01	665	.02	701	.02	416	.01	676	.01	588	.01	588	.01	588	.01			
Poultry	4,570	.21	4,386	.14	4,223	.12	3,658	.12	3,006	.08	3,313	.07	3,408	.08	3,408	.08	3,408	.08			
Merchandise	121,958	5.87	234,167	7.74	271,607	7.91	283,485	7.71	313,999	8.09	373,925	8.11	373,925	8.11	373,925	8.11	373,925	8.11			
Implement, Tools & Nch'y.	80,504	.39	93,908	1.14	117,460	1.14	138,884	1.24	157,574	1.18	180	1.05	174,924	1.16	174,924	1.16	174,924	1.16			
Motor Vehicles	104,323	.49	147,460	.79	190,693	.54	212,292	.62	206,739	.73	207,909	.87	207,909	.87	207,909	.87	207,909	.87			
Other Personal Property	2,796	.13	4,758	.16	11,790	.34	2,229	.06	4,654	.12	5,238	.11	5,238	.11	5,238	.11	5,238	.11			
Air Lines	353	.02	392	.01	287	.01	287	.01	287	.01	319	.01	319	.01	319	.01	319	.01			
Bus Lines	2,872	.13	4,492	.15	5,113	.15	5,802	.16	5,639	.15	5,937	.15	5,937	.15	5,937	.15	5,937	.15			
Bus Lines	12,396	.57	11,684	.39	13,392	.39	12,436	.34	12,834	.33	15,680	.34	13,874	.32	13,874	.32	13,874	.32			
Car Companies	75	—	57	.57	11,19	—	58	—	72	—	71	—	48	—	48	—	48	—			
Express Companies	14,995	.69	17,396	.57	31,744	.91	35,617	.97	40,585	1.05	47,595	1.03	47,595	1.03	47,595	1.03	47,595	1.03			
Gas Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
Pipe Line Companies	100,029	4.59	122,051	4.03	124,393	3.58	115,588	3.15	126,181	3.51	236,259	5.14	200,517	4.57	200,517	4.57	200,517	4.57			
Power Companies	294,117	13.49	332,116	10.98	356,479	12.26	340,343	9.29	337,322	8.71	361,520	7.86	329,924	7.68	329,924	7.68	329,924	7.68			
Railroad Companies	1,155	.05	1,113	.05	927	.03	864	.02	871	.02	998	.02	998	.02	998	.02	998	.02			
Telephone Companies	30,428	1.60	37,157	1.23	41,703	1.20	39,737	1.08	44,556	1.15	53,769	1.17	53,769	1.17	53,769	1.17	53,769	1.17			
Terminal Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
Transit & Tracton Co's.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—			
Mining Companies	37,403	1.72	33,145	1.10	39,736	1.15	31,877	.87	25,701	.66	26,409	.57	25,701	.57	25,701	.57	25,701	.57			
TOTALS	\$ 2,179,320	100.00	\$ 3,025,182	100.00	\$ 3,473,214	100.00	\$ 3,663,216	100.00	\$ 3,879,686	100.00	\$ 4,660,121	100.00	\$ 4,292,715	100.00	\$ 4,292,715	100.00	\$ 4,292,715	100.00			
BY County Assessor	\$ 2,145,651	81.90	\$ 2,959,229	82.82	\$ 3,183,667	81.81	\$ 3,401,253	81.81	\$ 3,651,119	81.81	\$ 4,442,659	81.81	\$ 4,051,917	81.81	\$ 4,051,917	81.81	\$ 4,051,917	81.81			
BY State Tax Com. assessor	\$ 1,683,977	77.55	\$ 1,928,853	77.55	\$ 2,045,151	77.55	\$ 2,165,320	77.55	\$ 2,305,669	77.55	\$ 2,617,566	77.55	\$ 2,617,566	77.55	\$ 2,617,566	77.55	\$ 2,617,566	77.55			

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

WASATCH COUNTY		1946		1947		1948		1949		1950		1951		1952	
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	Taxes Charged	% of Total
City and Town Lots	\$ 5,710	3.34	\$ 9,486	4.76	\$ 10,122	4.79	\$ 11,301	4.28	\$ 11,440	4.26	\$ 11,258	4.15	\$ 10,407	4.09	
Imp. Farm Land-Dry	\$ 1,410	.02	\$ 50	.02	\$ 25,591	12.85	\$ 25,780	12.19	\$ 30,430	11.54	\$ 30,615	11.03	\$ 29,623	10.91	
Imp. Farm Land-Irrig'd.	23,243	13.61	1,510	.76	1,911	.70	1,739	.66	1,810	.69	1,910	.67	2,017	10.62	
Improved Farm Land	1,399	.82												1,634	.64
Railroad Land															
Bracing Land															
Other Land	15,710	9.20	17,715	8.91	17,732	8.38	21,055	7.98	20,671	7.70	20,305	7.48	18,263	7.18	
Improvements on Lots	23,777	14.04	27,733	13.92	22,672	15.45	39,136	14.84	43,922	16.36	45,309	16.98	42,004	16.52	
Improvements on Acreage	11,278	6.61	12,444	6.25	14,013	6.33	17,005	6.45	18,226	6.79	18,990	6.66	16,695	6.57	
Horses and Mules	130	.08	103	.09	159	.08	206	.08	214	.08	152	.06	171	.07	
Other Horses and Mules	701	.41	450	.23	405	.19	418	.16	373	.14	342	.13	244	.10	
Orange Cattle	4,045	2.37	4,201	2.11	4,280	2.17	4,316	1.65	4,214	1.57	5,052	1.86	7,651	3.01	
Sheep (and Goats)	496	.29	283	.14	434	.20	570	.21	510	.23	5,558	2.19	7,513	2.95	
Swine	8	.01	16	.01	25	.01	20	.01	10	.00	11	.01	476	.18	
Poultry	138	.08	163	.08	145	.07	114	.05	134	.05	119	.04	170	.07	
Merchandise	5,995	3.51	8,601	4.32	9,130	4.46	11,451	4.34	11,489	4.28	10,106	3.72	11,430	4.49	
Merchandise, Tools & Machinery	976	.57	1,565	.79	1,653	.78	2,435	.92	2,935	1.09	5,104	1.88	3,365	1.32	
Motor Vehicles	6,788	3.98	9,732	4.89	12,482	5.90	19,806	7.51	21,784	8.11	26,435	9.74	25,978	10.21	
Other Personal Property	55	.03	118	.03	108	.05	78	.03	78	.03	69	.03	63	.03	
Air Lines															
Bus Lines	394	.23	633	.32	856	.40	1,122	.43	1,224	.46	1,204	.44	1,106	.44	
Car Companies	1,122	.66	1,114	.56	1,195	.47	1,348	.51	1,338	.51	1,328	.52	1,328	.52	
Express Companies	2	—	1	—	—	—	3	—	2	—	3	—	1	—	
Fax Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Power Companies	10,775	6.31	11,787	5.92	8,906	4.21	3,495	1.33	4,023	1.50	6,756	2.49	5,951	2.34	
Railroad Companies	22,989	13.46	24,807	12.45	24,879	11.76	29,018	11.00	28,522	10.62	28,161	10.37	26,285	2.90	
Telephone Companies	2,188	1.28	2,713	1.36	2,693	1.27	2,677	1.01	2,861	1.07	2,927	1.08	2,750	1.08	
Terminal Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Water Companies	27,883	16.23	33,295	17.06	27,871	17.91	49,827	18.89	47,790	17.80	41,577	15.38	36,263	14.30	
Winding Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
TOTALS	\$ 100,738	100.00	\$ 199,188	100.00	\$ 211,492	100.00	\$ 243,809	100.00	\$ 268,938	100.00	\$ 271,511	100.00	\$ 261,334	100.00	
City County Assessor	\$ 105,307	61.68	\$ 124,075	62.29	\$ 127,996	63,955	\$ 166,297	63.04	\$ 174,457	64.97	\$ 181,070	65.07	\$ 171,688	62.29	

UTAH STATE TAX COMMISSION

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

WASHINGTON COUNTY	Taxes Charged	% of Total														
City and Town Lots	\$ 34,871	14.36	\$ 45,040	14.38	\$ 58,957	17.43	\$ 56,665	16.79	\$ 57,080	16.27	\$ 57,114	15.31	\$ 51,661	12.73	\$ 51,661	12.73
Imp. Farm Land-Dry	3,896	1.60	3,416	1.53	3,435	1.02	2,719	1.19	4,188	1.22	4,566	1.22	4,528	1.12	4,528	1.12
Imp. Farm Land-Irrig'd.	31,237	12.91	47,722	15.76	47,719	14.10	44,112	13.01	45,336	12.93	44,901	12.03	48,884	12.05	48,884	12.05
Unimproved Farm Land	387	.16	532	.11	414	.12	597	.18	430	.12	437	.12	499	.12	499	.12
Fruit Land	44	.02	56	.02	5991	.28	15,969	.72	15,038	.45	15,024	.48	14,887	.39	16,417	.45
Grazing Land	15,928	6.56	15,991	5.28	15,928	23.29	29.07	267	24.74	20.08	20.46	25.1	30.93	31.59	333	.08
Other Land	15,333	1.14	324	.11	88,710	29.31	99,414	29.39	103,818	30.75	106,843	30.46	115,411	30.93	128,196	31.59
Improvements on Lots	62,669	25.68	88,710	29.31	99,414	29.39	103,818	30.75	106,843	30.46	115,411	30.93	128,196	31.59	128,196	31.59
Improvements on Acreage	9,069	3.74	13,707	4.53	15,068	4.45	15,074	4.47	16,400	4.68	16,803	4.50	19,197	4.73	19,197	4.73
Range Horses and Mules	23	.01	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Horses and Mules	971	.40	875	.29	767	.23	558	.17	519	.15	555	.15	564	.14	564	.14
Range Cattle	7,679	3.16	7,528	2.49	7,692	2.27	7,662	2.27	7,818	2.23	8,716	2.34	14,806	3.65	14,806	3.65
Other Cattle	2,883	1.06	2,584	.85	2,881	.76	2,249	.76	2,715	.77	2,827	.76	4,236	1.04	4,236	1.04
Sheep (and Goats)	1,447	.60	860	.28	811	.24	823	.24	830	.24	782	.21	1,218	.30	1,218	.30
Sedna	78	.03	60	.02	86	.03	41	.01	54	.02	75	.02	85	.02	85	.02
Poultry	2,976	.13	1,150	.38	856	.25	1,466	.43	1,681	.48	1,286	.34	1,906	.47	1,906	.47
Merchandise	11,445	4.80	18,390	6.06	21,782	6.44	21,024	6.23	18,611	5.31	21,462	5.75	23,685	5.84	23,685	5.84
Implement Tools & Mch'y.	3,232	1.33	4,133	1.37	5,310	1.57	4,958	1.47	6,601	1.64	5,606	1.50	6,369	1.57	6,369	1.57
Motor Vehicles	14,606	6.02	18,162	6.00	21,733	6.42	28,820	8.54	34,061	9.71	43,559	11.75	48,844	11.54	48,844	11.54
Other Personal Property	990	.41	2,116	.70	1,370	.40	1,131	.34	1,227	.35	1,656	.44	1,385	.34	1,385	.34
Air Lines	440	.18	376	.12	216	.07	81	.02	104	.03	284	.02	812	.20	812	.20
Bus Lines	1,248	.59	1,944	.64	3,039	.90	3,222	.95	3,370	.96	3,082	.83	3,712	.91	3,712	.91
Car Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Express Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gas Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Power Companies	15,185	6.42	15,109	4.99	14,058	4.16	13,824	4.10	14,082	4.01	14,609	3.92	15,611	3.85	15,611	3.85
Railroad Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Telegraph Companies	13,221	5.44	13,525	4.47	14,028	4.15	12,168	3.60	12,586	3.59	12,804	3.43	13,956	3.44	13,956	3.44
Telephone Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transit & Traction Co's.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Mining Companies	7,067	2.91	693	.23	2,747	.81	963	.29	1,088	.31	1,137	.31	892	.22	892	.22
TOTALS	\$ 212,336	100.00	\$ 302,704	100.00	\$ 328,310	100.00	\$ 327,583	100.00	\$ 350,739	100.00	\$ 323,127	100.00	\$ 341,205	91.43	\$ 370,833	91.38
By County Assessor	\$ 205,795	84.46	\$ 271,060	89.55	\$ 304,203	89.91	\$ 307,120	91.04	\$ 315,524	91.10	\$ 311,205	91.43	\$ 341,205	91.43	\$ 370,833	91.38
By State Tax Commission	\$ 37,741	15.54	\$ 31,644	10.45	\$ 24,107	10.09	\$ 30,264	8.96	\$ 31,235	8.90	\$ 31,922	8.57	\$ 34,989	8.62	\$ 34,989	8.62

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

WAYNE COUNTY	Taxes Charged	% of Total														
City and Town Lots	\$ 1,028	2.64	\$ 987	2.55	\$ 1,137	2.38	\$ 1,386	2.59	\$ 1,589	2.83	\$ 1,767	2.60	\$ 1,564	2.24	\$ 1,564	2.24
Imp. Farm Land-Dry	189	.49	181	.47	159	.40	187	.36	181	.32	51	.08	4,036	5.78	4,036	5.78
Imp. Farm Land-Irrig'd.	12,209	31.40	11,785	30.43	12,427	26.02	11,906	23.09	12,921	23.03	17,208	25.42	11,538	16.53	11,538	16.53
Unimproved Farm Land	555	1.63	542	1.40	561	1.17	546	1.06	711	1.27	113	.17	21	.04	21	.04
Fruit Land	1,774	4.76	1,695	3.32	133	.28	201	.21	136	.24	186	.27	174	.25	174	.25
Grazing Land	1,339	.36	134	.35	785	.37	1,745	.38	1,906	.34	1,337	.19	1,057	.15	1,057	.15
Other Land	5,460	14.04	5,660	14.62	9,041	18.93	10,664	20.69	12,115	21.60	14,519	21.40	13,150	18.83	13,150	18.83
Improvements on Lots	2,055	7.86	3,166	8.18	4,677	9.79	3,826	7.62	4,275	7.62	5,005	7.98	4,411	6.32	4,411	6.32
Improvements on Acreage	55	.14	29	.07	25	.05	27	.05	35	.06	36	.05	20	.03	20	.03
Range Horses and Mules	564	1.45	443	1.14	522	1.09	465	.97	50	.97	446	.66	345	.49	345	.49
Other Horses and Mules	4,993	12.84	4,806	12.41	5,170	10.83	6,035	11.71	5,879	10.48	7,310	10.82	11,079	15.87	11,079	15.87
Range Cattle	7,741	1.91	928	1.83	985	1.81	994	1.93	1,212	2.16	1,593	2.05	1,579	2.05	1,579	2.05
Sheep (and Goats)	3,519	9.13	2,457	6.34	2,908	6.09	3,400	6.29	2,366	4.22	3,438	5.10	4,283	6.13	4,283	6.13
Swine	98	.25	126	.32	133	.28	114	.22	96	.17	127	.19	84	.12	84	.12
Poultry	217	.56	200	.52	273	.57	264	.51	310	.55	268	.59	211	.31	211	.31
Merchandise	803	2.07	985	2.54	1,985	4.16	1,628	3.16	2,039	3.64	1,984	2.92	1,525	2.18	1,525	2.18
Implement Tools & Mch'y.	991	2.55	1,448	3.74	1,498	3.14	2,734	5.20	2,185	3.90	2,622	4.20	3,144	4.50	3,144	4.50
Motor Vehicles	1,852	4.79	2,778	6.32	3,934	8.24	4,849	9.41	7,037	12.54	9,039	13.32	8,858	12.69	8,858	12.69
Other Personal Property	62	.16	96	.25	51	.11	60	.12	64	.12	41	.06	61	.09	61	.09
Air Lines	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Bus Lines	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Car Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Express Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gas Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Pipe Line Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Power Companies	261	.67	251	.65	257	.54	345	.67	374	.67	297	.59	354	.51	354	.51
Railroad Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Telephone Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Terminal Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transit & Traction Co's.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Water Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
TOTALS	\$ 38,876	100.00	\$ 38,723	100.00	\$ 47,751	100.00	\$ 51,559	100.00	\$ 56,099	100.00	\$ 67,850	100.00	\$ 67,850	100.00	\$ 67,850	100.00
By County Assessor	\$ 38,876	99.33	\$ 38,472	99.25	\$ 47,389	99.24	\$ 50,999	98.91	\$ 55,443	98.91	\$ 67,022	98.77	\$ 67,022	98.77	\$ 67,022	98.77
By State Tax Commission	\$ 251	.67	251	.65	362	.										

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

WEBER COUNTY	1946		1947		1948		1949		1950		1951		1952	
	Taxes Charged	% of Total												
City and Town Lots	\$ 4,80,211	19.55	\$ 54,3,443	18.76	\$ 510,4,84	16.88	\$ 532,638	16.66	\$ 618,871	16.84	\$ 667,633	15.78	\$ 564,419	14.07
Imp. Farm Land-Dry	3,472	.13	3,995	.13	3,842	.13	4,512	.14	6,117	.17	6,498	.15	4,317	.11
Imp. Farm Land-Irrigated	91,314	.374	118,362	.402	107,519	.36	125,837	.34	125,915	.34	141,807	.35	129,504	.30
Unimproved Farm Land	16,026	.65	20,231	.70	18,974	.61	21,651	.68	22,514	.61	24,798	.59	21,402	.53
Fruit Land	2,677	.11	3,417	.12	3,238	.11	3,990	.12	4,154	.11	4,516	.11	3,910	.07
Grazing Land	11,133	.45	18,646	.44	11,886	.39	14,058	.44	14,911	.41	15,630	.37	14,007	.05
Other Land	4,189	.20	6,108	.21	37,881	.15	22,931	.72	21,873	.59	27,939	.66	32,217	.80
Other Land	766,738	.212	903,989	.201	1,035,233	.26	1,036,704	.243	1,178,153	.27	1,364,004	.32	1,362,716	.33
Improvements on Acreage	61,741	.251	80,545	.278	73,151	.243	151,084	.473	207,871	.56	203,578	.481	174,247	.434
Rang. Horses and Mules	172	—	151	—	113	—	90	—	110	—	213	—	233	—
Other Horses and Mules	2,083	.08	1,635	.06	1,305	.04	1,420	.04	1,263	.03	1,316	.03	955	.02
Rang. Cattle	1,282	.06	1,254	.04	1,094	.04	1,461	.05	1,882	.05	3,226	.09	7,172	.18
Other Cattle	14,031	.57	14,311	.49	13,275	.44	15,382	.48	15,840	.43	21,469	.51	23,502	.59
Sheep (and Goats)	174	.01	303	.01	129	—	270	.01	458	.01	546	.01	2,374	.06
Swine	440	.02	276	—	189	—	205	—	175	—	190	—	170	—
Merchandise	619	.03	614	.02	527	.02	663	.02	659	.02	675	.02	589	.02
Implement., Tools & Mch.	222,713	9.07	300,166	10.36	327,651	10.84	321,714	10.06	351,630	9.57	420,367	9.93	432,107	10.77
Motor Vehicles	56,393	2.30	74,881	2.59	78,116	2.58	81,904	2.56	98,702	2.69	134,602	3.18	115,313	2.87
Other Personal Property	117,939	4.80	152,913	5.28	176,925	5.83	233,850	7.32	303,399	8.26	427,982	10.11	428,155	10.67
Air Lines	14,117	.58	16,155	.56	14,861	.49	17,099	.54	16,989	.46	17,771	.41	18,200	.45
Car Companies	24,251	.94	23,611	.82	23,525	.78	23,511	.74	25,518	.72	29,052	.69	25,672	.64
Express Companies	426	.02	449	.02	287	.01	42,271	.01	265	.01	272	—	238	—
Gas Companies	29,017	1.18	33,193	1.15	36,218	1.20	42,219	1.32	49,562	1.35	54,224	1.28	54,018	1.35
Pipe Line Companies	—	—	—	—	—	—	—	—	2,227	.06	4,523	.12	4,824	.12
Power Companies	93,489	3.81	104,756	3.62	89,262	2.95	93,367	.92	108,120	2.94	120,381	2.86	111,473	.78
Railroad Companies	276,835	11.27	299,100	10.33	278,625	9.21	273,560	8.56	289,025	7.87	350,327	7.81	299,709	.74
Telephone Companies	2,054	.08	2,391	.08	1,828	.06	1,762	.06	1,997	.05	1,996	.04	1,981	.04
Terminal Companies	55,508	2.26	64,427	2.22	58,016	1.92	56,341	1.76	66,047	1.80	68,676	1.62	65,828	1.64
Transit & Traction Co's.	97,173	3.96	104,967	3.62	107,150	3.54	105,315	3.29	120,720	3.29	121,985	2.95	112,666	2.81
Water Companies	4,430	.18	5,286	.18	6,331	.21	7,101	.22	8,529	.23	6,091	.14	3,426	.09
Minin. Companies	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total	\$ 2,455,907	100.00	\$ 2,895,736	100.00	\$ 3,023,902	100.00	\$ 3,186,590	100.00	\$ 3,574,125	100.00	\$ 4,231,798	100.00	\$ 4,012,287	100.00
By County Assessor	\$ 1,866,710	76.09	\$ 2,253,383	77.78	\$ 2,413,983	79.90	\$ 2,587,463	80.94	\$ 2,995,347	81.52	\$ 3,480,890	82.35	\$ 3,326,569	82.90
By State Tax Commission	\$ 587,197	23.91	\$ 63,3253	22.22	\$ 607,919	20.10	\$ 609,127	19.06	\$ 678,778	18.48	\$ 746,908	17.65	\$ 685,818	17.10

TABLE 50 — SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDING JUNE 30, 1951 and 1952

CLASSIFICATION	Number of Licenses and Returns		1951	Amount Assessed 1952	1951	Amount Collected 1952
	1951	1952				
BEER TAX	264	255	\$ 295,735.03	\$ 269,390.34	\$ 296,063.29	\$ 269,162.17
CAR AND BUS TAX	218	184	159,286.00	182,534.46	159,049.72	182,229.76
Freepayments	—	—	159,286.30	182,534.46	159,168.31	198,622.66
Tax Total -	218	184	931,193.51	931,212.81	931,777.35	931,777.35
CIGARETTE TAX	3,454	3,522	\$ 34,540.00	\$ 35,220.00	\$ 34,530.00	\$ 35,200.00
Licenses	844	898	896,523.51	916,051.75	896,682.81	916,577.35
Stamps	4	4	495.00	491.20	491.00	491.00
Deficiencies	—	—	155,443.52	700.00	—	—
Total -	4,498	4,424	2,892,029.52	3,254,925.27	2,834,311.25	3,085,125.55
CORPORATION FRANCHISE TAX	—	—	—	—	420.00	(Cr.) 950.00
Fr. repayments	—	—	—	—	—	—
Tax	—	—	—	—	—	—
Penalties and Interest	—	—	—	—	—	—
Deficiencies	—	—	—	—	—	—
Agr. Coop. Assn. Lic. Fees	479	810	135,318.28	155,443.52	155,443.52	16,392.90
Reinstatements	99	140	495.00	491.20	491.00	916,577.35
Total -	25	13	479.86	545.25	443.66	535.25
INDIVIDUAL INCOME TAX	211,924	227,413	5,877,064.97	7,302,530.50	7,324,063.94	7,324,063.94
Tax	—	—	—	—	—	—
Penalties and Interest	—	—	—	—	—	—
Deficiencies	—	—	—	—	—	—
Total -	214,651	228,895	113,859.15	81,432.71	5,991,989.18	7,324,063.94

TABLE 50 -- SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDING JUNE 30, 1951 and 1952
(Continued)

CLASSIFICATION	Number of Licenses and Returns		Amount Assessed		Amount Collected 1951
	1951	1952	1951	1952	
INHERITANCE TAX					
Tax (Fire, Life and Misc.)	157	170	\$ 309,806.50	\$ 322,796.40	\$ 309,806.50
Deficiencies (Fire, Life and Misc.)	440	456	1,027,648.57	1,124,296.27	1,050,571.38
Self-Insurers	34	36	22,808.92	11,783.95	1,136,308.29
Deficiencies	57	65	51,509.26	72,280.84	51,631.68
Total -	535	560	1,102,089.17	310.44	72,282.43
MINE OCCUPATION TAX					
Aircraft Fuel Tax	20	27	1,723,946.61	1,650,403.49	1,422,134.25
Total -					1,731,756.54
MOTOR FUEL TAX					
Licenses	569	611	569.00	611.00	564.00
Gasoline Tax	786	1,862	8,001,371.73	10,098,552.24	608.00
Penalties and Interest			1,157.83	388.45	
Deficiencies	14	22	5,149.88	5,300.13	7,996,002.37
Aircraft Fuel Tax	12	12	140,889.36	192,236.08	10,101,540.12
Total -	1,381	2,507	8,119,137.80	10,297,087.90	10,297,456.73
SPECIAL FUEL TAX					
Tax	4,394	6,571	345,819.74	579,423.06	
Penalties and Interest			5,774.41	3,950.46	596,239.53
Deficiencies	62	516	6,774.28	13,156.17	
Special Fuel Cash Bonds					
Total -	4,456	7,087	358,3668.43	596,538.69	362,869.13
					(Cr.) 4,532.37
					591,708.16

TABLE 50 -- SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDING JUNE 30, 1951 and 1952
(Continued)

CLASSIFICATION	Number of Licenses and Returns		Amount Assessed		Amount Collected 1951
	1951	1952	1951	1952	
MOTOR VEHICLE REGISTRATION					
Passenger License Fees			\$ 1,002,044.00	\$ 1,019,865.00	\$ 1,002,045.00
Unladen Weight Fees	1,572	1,114.25	1,635,534.81	1,572,055.25	1,634,779.33
Unladen Weight Inc. Cap. Fees			17,239.63	19,202.75	17,239.63
Motorcycle License Fees	3,148.50	3,157.50	3,148.50	3,157.50	19,202.75
Dealer License Plate Fees	7,953.00	8,578.00	7,953.00	8,578.00	3,157.50
1/4 Year Registration Fees			31,451.05	31,805.00	20,451.05
Transfer of Registration Fees	31,805.00	33,837.00	31,805.00	33,837.00	33,837.00
Plate Replacement Fees	1,707.00	1,654.00	1,707.00	1,654.00	1,654.00
Penalties					
Total -	305,156	311,947	1,4484.93	1,810.16	1,810.16
			2,637,796.31	2,744,090.27	2,637,428.31
					2,743,394.79
MOTOR VEHICLE CONTROL FUND					
Certificates of Title	124,498	121,269	124,498.00	121,269.00	121,269.00
Duplicate Certificates	13,901	15,112	13,901.00	15,112.00	13,901.00
Dealers' Licenses	585	574	12,402.75	12,095.00	12,400.75
Miscellaneous Fees			2,586.10	2,708.67	2,586.10
Total -	138,984	136,955	153,387.85	151,184.67	151,184.67
OLEOMARGARINE TAX					
Stamps	324	334	589,147.20	570,222.90	588,858.56
Deficiencies	1	1	552.00	.95	574,100.90
Penalties			14.44		
Total -	325	335	589,713.64	570,223.85	588,858.56
PUBLIC SERVICE COMMISSION FUND					
	201	230	57,857.25	58,024.77	57,400.28
					63,011.05

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TABLE 50 — SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDING JUNE 30, 1951, and 1952
(Continued)

CLASSIFICATION	Number of Licenses and Returns		Amount Assessed		Amount Collected	
	1951	1952	1951	1952	1951	1952
SALES AND USE TAX	95,162	93,701	\$16,239,557.36	\$16,665,044.76	\$16,401,204.89	\$16,902,540.99
Tax			47,573.44	57,720.17		
Penalties and Interest	983	1,109	149,084.62	209,241.11	\$16,401,204.89	\$16,902,540.99
Deficiencies	96,115	94,810	16,435,215.42	16,932,106.04		
Total —					7,814.83	(Cr.) 2,141.69
SUSPENSE ACCOUNT	8,114	6,741				
SCHOOL LUNCH FUND	12	12	487,248.42	527,741.23	487,248.42	527,741.23
M. V. DEALERS ADW. FUND	1,143	1,502	23,850.00	25,152.50	23,855.00	25,152.50
TEMPORARY PERMIT FEES		12,005		197,914.42		197,828.76
VEHICLE CONTROL FUND	70,884	28,050	53,473.00	76,552.25	69,911.25	— 1,898.75
GRAND TOTAL —	851,792	842,095	\$42,383,187.83	\$47,437,550.11	\$41,974,318.90	\$47,162,637.64
TOTAL EXCLUDING VEHICLE CONTROL FUND*	780,908	814,045	\$42,329,714.83	\$47,360,997.86	\$41,904,407.65	\$47,160,738.89

*Vehicle Control Fund collections transferred to Department of Public Safety as of July 1, 1951.

TABLE 51 — TAX COMMISSION COLLECTIONS AND AMOUNTS PER CAPITA COLLECTED, FISCAL YEARS 1950, 1951 and 1952

TAX OR FUND	Amount	% of Total	Per Capita*	1951		1952	
				Amount	% of Total	Per Capita*	Amount
Bear	\$ 277,852.88	.78	\$.40	\$ 296,063.29	.71	\$.42	\$ 263,162.17
Car and Bus	153,274.71	.43	.22	159,168.31	.38	.22	198,622.66
Cigarette	905,468.66	2.56	1.30	931,212.81	2.22	1.31	951,777.35
Corporation Franchise	2,612,183.50	7.37	3.76	2,833*,311.25	6.75	4.00	3,085,125.55
Individual Income	4,111,214.19	11.50	5.92	5,991,989.18	14.27	8.46	7,321,063.74
Inheritance	70,425.87	1.05	.53	309,866.50	.74	.44	322,796.40
Insurance	983,741.05	2.78	1.42	1,102,203.06	2.63	1.55	1,208,590.72
Male Occupation	866,250.57	2.44	1.25	1,122,124.25	3.39	2.01	1,173,756.51
Motor Fuel	7,418,384.19	20.92	10.67	8,137,436.73	19.29	11.49	10,594,384.20
Special (Use) Fuel	281,313.14	.79	.40	362,859.13	.86	.52	591,706.16
Motor Vehicle Reg'n.	2,362,613.96	6.87	3.40	2,637,428.31	6.28	3.72	2,743,334.79
Motor Vehicle Control	111,917.40	.40	.20	153,372.85	.37	.22	151,184.67
Oleomargarine	322,795.74	.91	.46	588,838.56	.10	.83	574,100.90
Public Service Commission	61,533.17	.17	.09	51,400.28	.14	.08	63,011.05
Sales and Use	14,011,321.79	39.23	20.16	16,401,204.89	39.08	23.15	16,502,560.79
Vehicle Control	69,853.75	.20	.10	69,911.25	.17	.10	— 35.81
School Lunch	469,451.53	1.33	.68	487,208.42	1.16	.69	527,741.23
M. V. Dealers Adm'n.	23,875.00	.07	.04	23,855.00	.06	.03	23,132.20
Temporary Permit Fees	—			—			.06
SUBTOTALS, AVERAGES	\$35,443,510.90	106.00	\$51.00	\$41,966,504.07	100.00	\$59.24	\$47,164,779.33
Suspense	8,722.33			7,814.83			100.00
GRAND TOTALS —	\$55,452,233.23			\$41,974,318.90			\$47,162,637.64

*U. S. Bureau of the Census estimates population at 695,000 as of July 30, 1950; State Bureau of Vital Statistics estimates population at 726,000 as of June 30, 1952. **Receives to Vehicle Control Fund from previous year's transactions.

Drivers' License Law taken over by Department of Public Safety May 8, 1951.
Administration of

TABLE 52 — COLLECTIONS BY STATE TAX COMMISSION FOR FISCAL YEARS 1947 to 1952 INCLUSIVE

Tax or Fund	1947	1948	1949	1950	1951	1952
Bear	\$ 306,978.03	\$ 305,830.29	\$ 280,164.02	\$ 277,862.88	\$ 296,063.29	\$ 269,162.17
Car and Bus	142,030.11	150,470.16	155,872.58	153,274.71	159,168.31	198,622.66
Cigarette	828,940.26	888,009.38	903,123.17	905,488.66	931,212.81	951,777.35
Corporation Franchise	1,573,661.92	2,260,495.79	3,244.2,791.77	2,612,183.50	2,834,311.25	3,085,125.55
Individual Income (1)	3,177,317.12	3,398,317.22	4,210,436.64	4,111,244.19	5,991,989.18	7,324,063.94
Inheritance (2)	532,907.27	449,264.45	436,110.58	370,425.67	309,806.50	322,796.40
Insurance	699,775.20	815,064.96	886,594.95	983,741.05	1,102,203.06	1,208,590.72
Mine Occupation	393,226.23	1,359,140.66	1,963,819.76	7,415,384.19	1,422,134.25	1,731,756.54
Motor Fuel	5,913,041.51	6,515,058.11	6,903,788.78	8,137,456.73	10,294,384.20	10,294,384.20
Special (Use) Fuel	141,753.90	177,154.74	224,184.51	281,313.14	362,869.13	591,706.16
Motor Vehicle Registration (3)	1,788,619.31	2,012,207.15	2,187,885.24	2,362,613.96	2,637,438.31	2,911,163.55
Motor Vehicle Control	106,100.84	114,429.00	128,608.30	141,917.40	153,372.85	151,184.57
Oleomargarine	147,389.68	268,110.00	286,235.74	322,755.74	588,858.56	574,100.90
Public Service Commission Fee	59,941.40	47,733.74	58,824.20	61,533.17	57,400.28	63,011.05
Sales and Use	11,162,221.48	12,639,744.92	13,598,168.60	14,014,231.79	16,401,204.89	16,902,540.99
School Lunch	505,761.11	488,655.42	481,638.47	469,491.53	487,248.42	527,741.23
Motor Vehicle Adm. (4)	—	—	—	23,855.00	25,152.50	25,152.50
Vehicle Control (5)	51,140.25	45,859.25	55,283.75	69,863.75	69,911.25	1,898.75
SUB-TOTAL.	\$27,528,805.42	\$31,935,624.34	\$35,303,531.16	\$35,443,510.90	\$41,966,504.07	\$47,164,779.33
Suspense	8,369.20	4,256.33	6,159.92	8,722.33	7,814.83	(Gr. \$) 2,141.69
GRAND TOTAL.	\$27,537,175.22	\$31,940,480.67	\$35,309,691.08	\$35,452,233.23	\$41,974,318.90	\$47,162,637.64

(1) Exemptions for discharged veterans under individual income tax law increased for 1946 to 1949, inclusive. (2) Inheritance tax exemptions increased in certain cases, effective May 13, 1947. (3) Includes temporary permit fees, effective July 1, 1951. (4) Motor Vehicle Administrator's Fund established July 1, 1949. (5) Department of Public Safety created July 1, 1951, took over Vehicle Control Fund (drivers' license fees) collections.

TABLE 53 — TAX COMMISSION ADMINISTRATION COSTS, BY TAXES (DRIVERS' LICENSE DIVISION COSTS OMITTED)
(To Nearest Dollar)

Tax, Fund or Division	1944	1945	1946	1947	1948	1949	1950	1951	1952
Individual Income	\$ 49,731	\$ 74,141	\$ 82,891	\$ 98,743	\$ 96,894	\$ 121,950	\$ 139,552	\$ 157,562	\$ 153,115
Corporation Franchise	19,181	21,497	23,708	28,908	27,429	31,374	31,120	37,139	31,020
Sales and Use	98,064	81,046	82,479	97,842	93,705	103,089	111,862	113,930	113,930
Gasoline	8,101	7,152	7,048	7,526	7,647	8,817	8,458	9,016	9,302
Special (Use) Fuel	5,403	7,855	4,668	4,801	4,345	4,576	7,322	9,750	11,721
Cigarette	3,167	3,499	2,376	2,512	2,893	4,194	5,040	5,031	4,987
Oleomargarine	1,254	1,254	1,668	1,482	1,621	1,950	1,865	1,865	1,865
Bear	1,520	1,564	1,925	2,122	1,985	2,086	2,163	2,324	2,215
Inheritance	6,560	8,130	10,630	15,325	15,040	14,351	13,157	11,816	11,777
Insurance	1,183	1,281	1,139	1,365	1,268	1,384	1,442	1,552	1,552
Car and Bus	962	1,011	1,256	1,456	1,268	1,363	1,346	1,464	1,464
Motor Vehicle Registration	130,233	118,737	140,217	164,301	157,629	210,564	207,086	239,457	241,116
Property	40,199	48,735	52,643	65,207	78,282	75,409	76,721	66,620	67,397
Public Service Commission	354	585	526	604	645	821	901	1,014	1,081
Mine Occupation	1,677	1,559	1,634	1,798	1,927	1,983	2,080	2,171	2,102
M. V. Dealers Administration	—	—	—	—	—	—	16,012	18,341	19,907
TOTAL	\$ 367,590	\$ 378,020	\$ 380,390	\$ 492,177	\$ 492,959	\$ 579,617	\$ 626,527	\$ 666,805	\$ 682,250

(Per \$100 Collected)

Tax or Fund	1944	1945	1946	1947	1948	1949	1950	1951	1952
Individual Income	\$ 2.03	\$ 3.18	\$ 3.21	\$ 3.11	\$ 2.83	\$ 2.90	\$ 3.39	\$ 2.63	\$ 2.09
Corporation Franchise	1.28	1.46	1.79	1.65	1.19	0.87	1.01	1.10	1.20
Sales and Use	1.36	1.11	0.98	0.88	0.74	0.76	0.62	0.70	0.67
Gasoline	0.21	0.19	0.14	0.13	0.12	0.13	0.11	0.11	0.09
Special (Use) Fuel	6.39	7.88	4.04	3.44	2.47	2.06	2.69	2.75	1.97
Cigarette	0.49	0.63	0.45	0.42	0.44	0.46	0.56	0.54	0.52
Oleomargarine	1.28	1.38	1.26	1.13	0.55	0.57	0.60	0.52	0.55
Beer	0.76	0.71	0.63	0.69	0.74	0.74	0.78	0.78	0.82
Inheritance	2.88	3.04	2.87	3.35	3.29	3.55	3.32	3.65	3.65
Car and Bus	0.20	0.22	0.19	0.20	0.16	0.16	0.15	0.14	0.13
Motor Vehicle Registration	9.56	8.23	6.65	8.67	7.41	9.09	8.87	8.87	9.02
Public Service Commission	0.55	1.00	0.80	1.01	1.35	1.00	1.66	8.33	7.80
M. V. Dealers Administration	0.18	0.18	—	0.25	0.14	0.14	0.15	0.15	0.12
TOTAL	\$ 2.87	\$ 3.94	\$ 1.70	\$ 1.79	\$ 1.55	\$ 1.64	\$ 1.77	\$ 1.59	\$ 1.45

UTAH STATE TAX COMMISSION

ELEVENTH BIENNIAL REPORT, 1951-52

TABLE 54 - APPROPRIATIONS AND DISBURSEMENTS, JULY 1, 1950 to JUNE 30, 1951

	Appropriation Balances, Etc.	Cash Disburse- ments	Unexpended Balance June 30, 1951
Balance in appropriations, Item 76, Section 14, Chapter 98, Laws of Utah, 1949, as shown in Tenth Biennial Report of Utah State Tax Commission; and additional appropriation by Chapter 128, Laws of Utah, 1951			
Appropriated from State General Fund Disbursements	\$116,394.54	\$ 99,432.37	\$ 16,962.17
Balance June 30, 1951 (Lapsed to State General Fund)			
Appropriated from Emergency Relief Fund Disbursements	150,000.00	150,000.00	
Appropriated from Motor Fuel Tax Fund Disbursements	22,500.00	22,500.00	
Appropriated from Motor Vehicle Registration Fund Disbursements	200,000.00	200,000.00	
Appropriated from Motor Vehicle Control Fund: By Ch. 98, L. 1949	140,000.00		
By Ch. 128, L. 1951	50,000.00		
Disbursements		190,000.00	
Appropriated from Vehicle Control Fund Disbursements	210,000.00	111,927.67	
Appropriated but not available in fund	<u>98,072.33</u>		98,072.33
Total appropriated balance	<u>\$210,000.00</u>		
Total Appropriated Disbursements	\$886,894.54	\$773,860.04	
Appropriated but not available in Vehicle Control Fund			\$ 98,072.33
Balance of allotments lapsing to State General Fund			<u>16,962.17</u>
	<u>\$886,894.54</u>	<u>\$773,860.04</u>	<u>\$115,034.50</u>
<u>Summary for biennium 7-1-49 to 6-30-51</u>			
Total appropriations	\$1,610,000.00		
Net cash disbursements:			
Fiscal 1950	\$721,105.46		
Fiscal 1951	<u>773,860.04</u>		
		\$1,494,965.50	
Balance lapsed (Including over-appropriation)			\$115,034.50

TABLE 54 - APPROPRIATIONS AND DISBURSEMENTS, JULY 1, 1950 to JUNE 30, 1951
(Continued)

Balance in appropriation, Item 25, Section 14, Chapter 98, Laws of Utah, 1949, as shown in Tenth Biennial Report of Utah State Tax Commission	Appropriation Balances	Cash Disburse- ments	Unexpended Balance June 30, 1951
From State General Fund, Inheritance Tax Appraisers' Fee Disbursements	\$ 12,149.02	\$ 9,866.93	\$ 2,282.09
Balance June 30, 1951 (Lapsed to State General Fund)			
Balance in appropriation, Section 7(B), Chapter 67, Laws of Utah, 1949, as shown in Tenth Biennial Report of Utah State Tax Commission; and fees collected July 1, 1950 to June 30, 1951	Amount in Motor Vehicle Administrator's Fund Available for Allotment in Fiscal 1951	Cash Disbursements	Unexpended Balance June 30, 1951
Balance June 30, 1950 Collections in Fiscal 1951	\$ 7,833.22 <u>23,855.00</u>	\$ 31,688.22	\$ 18,340.88
Disbursements			
Balance June 30, 1951 (Lapsed to Motor Vehicle Administrator's Fund)			\$ 13,347.34
<u>Summary for biennium and to reconcile with Department of Finance statement</u>			
Net collections:			
Fiscal 1950	\$23,875.00		
Fiscal 1951	<u>23,855.00</u>		
Total (appropriated by Chapter 67, Laws of Utah, 1949)		\$ 47,730.00	
Allotments:			
Fiscal 1950	\$18,000.00		
Fiscal 1951	<u>22,000.00</u>		
Total allotted from 7-1-49 to 6-30-51		<u>40,000.00</u>	
Appropriated to Department of Motor Vehicle Administration but not allotted			\$ 7,730.00
Cash Disbursements:			
Fiscal 1950	\$16,041.78		
Fiscal 1951	<u>18,340.88</u>		
Total disbursed from allotments		<u>\$ 34,382.66</u>	
Appropriated and allotted but not spent			<u>\$ 5,617.34</u>
Balance in Motor Vehicle Administrator's Fund, 6-30-1951			\$ 13,347.34

UTAH STATE TAX COMMISSION

TABLE 55 - APPROPRIATIONS AND DISBURSEMENTS, JULY 1, 1951 to JUNE 30, 1952

			Unexpended Balance June 30, 1952
	Appropriations	Cash Disbursements	
General legislative appropriation, Item 67, Chapter 123, Laws of Utah, 1951, as amended by Section 4, Chapter 5, Laws of Utah, 1951, First Special Session			
Appropriated from State General Fund	\$341,000.00		
Allotments	\$170,500.00		
Cash Disbursements	\$150,016.29		
Less credits (refunds)	<u>2,650.46</u>		
Net cash expenditures		\$147,365.83	
Unexpended balance			\$193,634.17
Appropriated from Emergency Relief Fund	300,000.00	150,000.00	150,000.00
Disbursements			
Unallotted balance, June 30, 1952			
Appropriated from Motor Fuel Tax Fund	45,000.00	22,500.00	22,500.00
Disbursements			
Unallotted balance, June 30, 1952			
Appropriated from Motor Vehicle Registration Fund	400,000.00	200,000.00	200,000.00
Disbursements			
Unallotted balance, June 30, 1952			
Appropriated from Motor Vehicle Control Fund	280,000.00	140,000.00	140,000.00
Disbursements			
Unallotted balance, June 30, 1952			
Total Appropriations	\$1,366,000.00	\$659,865.83	
Total Disbursements			\$706,134.17
Balance carried to second fiscal year			
To reconcile with Department of Finance statement:			
Cash disbursements as shown by Department of Finance	\$662,516.29		
Deduct refunds	<u>2,650.46</u>		
Add encumbrances as of June 30, 1952	<u>659,865.83</u>		
Total expended and encumbered	<u>23,472.59</u>		
Available from appropriation for fiscal year 1953	<u>\$683,338.42</u>		
Total appropriated	<u>682,661.58</u>		
	<u>\$1,366,000.00</u>		
Legislative appropriation, Item 68, Section 14, Chapter 123, Laws of Utah, 1951			Unexpended Balance June 30, 1952
Appropriated from State General Fund-			
Uniform Accounting System	\$20,000.00		
Disbursements		\$ 2,476.69	
Unexpended balance			\$17,523.31
To reconcile with Department of Finance statement:			
Cash disbursements as shown by Department of Finance	\$ 2,476.69		
Add encumbrances as of June 30, 1952	<u>11.39</u>		
Total expended and encumbered	<u>\$ 2,488.08</u>		
Available from appropriation for fiscal year 1953	<u>17,511.92</u>		
Total appropriated	<u>\$20,000.00</u>		
Legislative appropriation, Item 70, Section 14, Chapter 123, Laws of Utah, 1951			Unexpended Balance June 30, 1952
Appropriated from State General Fund-			
Inheritance tax appraisers' fees	\$20,000.00		
Disbursements		\$ 8,805.99	
Unexpended balance, June 30, 1952			\$11,194.01

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TABLE 55 - APPROPRIATIONS AND DISBURSEMENTS, JULY 1, 1951 to JUNE 30, 1952
(Continued)

		Unexpended Balance June 30, 1952
	Appropriations	Disbursements
Legislative appropriation, Section 7 (B), Chapter 67, Laws of Utah, 1949, and legislative appropriation, Item 69, Section 14, Chapter 123, Laws of Utah, 1951		
Appropriated - all fees collected under Section 7 (A), Chapter 67, Laws of Utah, 1949 - tax commission collections July 1, 1951 to June 30, 1952		\$25,152.50
(Appropriated from Motor Vehicle Adminis- tration Fund - \$40,000.00 of which \$20,000.00 allotted.)		
Cash disbursements		\$19,907.13
Unexpended balance, June 30, 1952		<u>5,245.37</u>
To reconcile with Department of Finance statement:		
Cash disbursements		\$19,907.13
Add encumbrances as of June 30, 1952		49.84
Unencumbered balance as of June 30, 1952		<u>20,043.03</u>
Total appropriated in Item 69, Section 14, Chapter 123, Laws of Utah, 1951		\$40,000.00
Condition of Motor Vehicle Administrator's Fund created by Section 7 (B), Chapter 67, Laws of Utah, 1949		
Balance in fund (including amount lapsed from previous biennium) as shown by Table 54, above		\$13,347.34
Add tax commission collections, July 1, 1951 to June 30, 1952		<u>25,152.50</u>
Less: Cash disbursements		\$19,907.13
Encumbrances as of June 30, 1952		<u>49.84</u>
Unencumbered balance as of June 30, 1952		\$18,542.87
STATE OF UTAH) ss. COUNTY OF SALT LAKE)		
Patrick Healy, Jr., Roscoe E. Hammond, J. Welton Ward and Selvoy J. Boyer, 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 Dis- bursements, July 1, 1950 to June 30, 1951" and "Appropriations and Disbursements, July 1, 1951 to June 30, 1952" contain a full, true and correct detail of the manner in which all appropri- ations for the operations of the State Tax Commission, during the fiscal years ended June 30, 1951 and June 30, 1952, have been expended. This statement is submitted pursuant to the re- quirements of Section 87-10-1, Utah Code Annotated 1943.		
<i>Patrick Healy Jr.</i> Patrick Healy, Jr. <i>Roscoe E. Hammond</i> Roscoe E. Hammond <i>J. Welton Ward</i> J. Welton Ward <i>Selvoy J. Boyer</i> Selvoy J. Boyer		
Subscribed and sworn to before me this 30th day of September, 1952		
<i>O. J. C. Hansen</i> O. J. Hansen Notary Public		
My commission expires April 5, 1954		

