TWELFTH

BIENNIAL REPORT

OF THE

UTAH STATE TAX COMMISSION

FOR THE FISCAL YEARS 1953-1954

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OF THE
UTAH STATE TAX COMMISSION

BYRON D. JONES
Chairman

ROSCOE E. HAMMOND
J. WELTON WARD
SELVOY J. BOYER

G. W. BARBEN
Executive Secretary

FOR THE FISCAL YEARS 1953-1954

THE STATE OF UTAH

STATE TAX COMMISSION
118 STATE CAPITOL

SALT LAKE CITY
September 21
1 9 5 4

To His Excellency
The Honorable J. Bracken Lee, Governor
and Members of the Legislature of the
State of Utah

Gentlemen:

We submit herewith the biennial report of the State Tax Commission covering the period from July 1, 1952, to June 30, 1954. This report is made in compliance with the requirements of the law as stated in Section 59-5-46, Utah Code Annotated 1953.

Respectfully submitted,

STATE TAX COMMISSION

Byron S. Jones
Chairman

R. E. Hammond
Commissioner

J. Walton Ward
Commissioner

Selvoy J. Boyer
Commissioner

Geo. Barker
Executive Secretary

SUMMARY OF RECOMMENDATIONS

We respectfully recommend that:

(1) An adequate appropriation be made to carry out the mandate of the law as provided in Chapter 33, Laws of Utah, 1953, First Special Session, regarding the state-wide reassessment of property.

(2) Household furnishings, furniture and equipment, used exclusively by the owner thereof at his place of abode in maintaining a home for himself and family, be exempted from taxation by constitutional amendment.

(3) Provision be made to permit the United States internal revenue service to examine state income tax and corporation franchise tax returns and tax commission audits of such returns, upon a reciprocal basis.

(4) The statutes dealing with the registration of motor vehicles be amended to eliminate contradictory provisions, to clarify ambiguous sections, and to establish the gross laden weight as a basis for determining registration fees of commercial vehicles.

(5) The legislature give consideration to enactment of legislation which would clear the way for the registration of motor vehicles through the mail.

(6) The cigarette tax law be so amended as to take advantage of the federal law providing for the reporting of cigarette sales made by dealers outside of the state to individuals in Utah.

(7) The inheritance tax law be rewritten or repealed.

(8) The special tax on oleomargarine be abolished and the sale of oleomargarine be subject to the sales tax.

(9) The law which now provides for the taxation of metalliferous mining claims upon the basis of a value of $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, be extended to apply to unpatented mining claims.

TRUE REVENUE RECEIPTS OF STATE GOVERNMENT
FISCAL YEARS 1941 to 1954
(From Biennial Reports of State Treasurer)

Year	Collected by State Tax Commission (1)	From Property Taxes (2)	From Federal Government (3)	From All Other Sources (4)	Total 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	38,596,682
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
1953	47,949,945	392,245	15,706,841	14,428,565	78,477,596
1954	51,311,183	3,822,775	15,832,761	14,948,137	85,914,856
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
1953	61.10	0.50	20.01	18.39	100.00
1954	59.72	4.45	18.43	17.40	100.00

Sources: Biennial reports of state treasurer, state auditor, and other departments. 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, (including fish and game and business regulation departments), 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.

COLLECTIONS AND EXPENDITURES FISCAL YEARS 1941 to 1954
(Drivers' License and Motor Vehicle Dealers' Divisions and Unemployment Compensation Amounts Omitted)*

Fiscal Years Ended June 30	Total Collections	Departmental Expenditures	Number of Returns and Registrations	Number of Employees June 30	Ratio of Expenditures to Collections	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	146	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
1953	48,042,871	720,760	831,658	185	1.50	4,495
1954	51,411,280	785,058	839,748	197	1.53	4,263
Increase or (-) decrease from 1941 to 1954	265.2%	123.0%	95.6%	14.5%	-38.8%	70.8%

TAX COMMISSION AVERAGE COLLECTIONS AND PAYROLLS BY FISCAL YEARS*

Fiscal Years Ended June 30	AVERAGE COLLECTIONS: Per Return Or Registration	AVERAGE COLLECTIONS: Per Employee	PAYROLLS: Total	PAYROLLS: Average per Employee At End of Fiscal Year: Current Dollars	PAYROLLS: Average per Employee At End of Fiscal Year: Constant Dollars (U.S. Consumers' (Price Index) 1947-49 = 100
1941	$32.80	$ 81,857	$	$	$
1942	37.39	99,932	263,592	1,658	2,379
1943	39.68	116,852	281,691	1,772	2,395
1944	42.95	133,702	290,160	1,974	2,625
1945	44.67	133,386	299,230	2,050	2,666
1946	46.68	130,834	331,853	1,941	2,327
1947	49.23	163,607	376,685	2,242	2,348
1948	52.83	179,183	393,042	2,208	2,148
1949	53.58	192,646	434,046	2,372	2,330
1950	48.61	189,083	466,408	2,494	2,426
1951	53.71	219,270	472,969	2,476	2,231
1952	58.01	253,417	496,269	2,668	2,351
1953	57.77	259,691	514,896	2,783	2,433
1954	61.22	260,971	594,275	3,017	2,623 *
Increase or (-) decrease from 1941 or 1942 to 1954	86.6%	218.8%	125.5%	82.0%	10.3%

* Index used was U. S. Department of Labor annual consumers index, except for 1954, when the average monthly index for the first seven months was used.

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RECOMMENDATIONS

General Property Taxes

(1) *We respectfully recommend that an adequate appropriation be made to carry out the mandate of the law as stated in Chapter 33, Laws of Utah, 1953, First Special Session.*

This chapter reads as follows:

> "The state tax commission, on a continuous county-by-county rotation basis, and in cooperation with the various county assessors, shall make a valuation of all taxable property in each county at least once every five years."

The commission heartily endorses the above quoted legislation as a means of bringing about fairness and equality in the assessment of tangible property throughout the state.

Since the commencement of World War II and until recently, when the tax commission was able to increase the personnel in its valuation division, there has been a continual deterioration in the assessment procedure throughout the state. During the period from the creation of the tax commission until about 1942, the commission was provided with funds which enabled it to conduct a vigorous valuation program. But at the commencement of World War II it was difficult to secure manpower to do this work and later on, when funds were not provided for the work, the situation became more acute. It should be noted also that the tremendous increase in construction of buildings in certain areas of the state and the use for residential, commercial or industrial purposes of land which previously had been either waste or farm land, have added to the difficulties inherent in the situation. Studies made by independent agencies, as well as those made by the commission itself, have revealed the fact that the standards which were established for the purpose of making equitable assessments have been largely abandoned in practice.

Since the state board of examiners made available $150,000 for reappraisal work, the commission has expanded its force and has trained men to do this work; so that a staff is now prepared to continue the work to its completion in the manner provided for by law. It is the plan of the commission to concentrate its activities in Salt Lake county during the next two years. This county has over 40% of the assessed valuation

of the state and has been subjected to unusual economic changes in the past ten years.

During the past few years the commission, through cooperative action with the boards of county commissioners of the various counties, has completed the reclassification and reassessment of farm and grazing lands in all counties of the state except Davis, Weber, Beaver, Iron, Washington, Summit and Rich. The reclassification and reassessment of farm lands in these counties is being finished this year with the expectation that it will be placed upon the assessment rolls for the year 1955. In addition to this, all land in Davis county used for residential, commercial and industrial purposes has been valued for tax purposes for the year 1955. The commission is now completing a reassessment of all buildings in Box Elder and Utah counties for entry on the 1955 assessment rolls.

The commission has entered into an agreement with a group of realtors in Salt Lake City, who are qualified real estate appraisers, to value all of the land in Salt Lake City east of Second West street. This work is to be completed by June 30, 1955. It is the intention of the commission to continue with the reappraisal of lands in Salt Lake City and of the lands in Salt Lake county outside the city which are used for residential, commercial and industrial purposes, so that the valuations on these classes of property will be ready for the assessment of 1956. It is the plan of the commission to commence a reassessment of all buildings in Salt Lake county shortly after January 1, 1955. It will take approximately two years to complete this task.

Based on the recent experience of the commission in revaluation work, it is estimated that it will cost $110,000 per year for the next biennium to do the work as now outlined.

In making this recommendation the commission wishes it clearly understood that it is not its intention to conduct reassessment for the purpose of increasing taxes. The purpose is simply to bring about a sound equalization of values upon the basis of the standards now established by the commission. The commission believes that any change in the valuation base should come as a legislative enactment and with full consideration of the levy structure for state and local purposes which the laws of Utah now provide.

(2) *We respectfully recommend that household furnishings, furniture and equipment used by the owner thereof at his place of abode in maintaining a home for himself and family be exempt from taxation.*

The Constitution of Utah, sec. 2, art. XIII, states that:

> "* * * * The legislature may provide for the exemption from taxation of homes, homesteads, and personal property, not to exceed $2,000 in value for homes and homesteads, and $300 for personal property."

The legislature in 1939 enacted a statute which provided for the exemption of "household furnishings, furniture, and equipment used exclusively by the owner thereof at his place of abode in maintaining a home for himself and family not exceeding in value the sum of $300 is exempted from all taxation."

Since the enactment of the above quoted statute, comparatively little has been done regarding the assessment of household furnishings. In most instances county assessors have simply taken the course of least resistance and have assumed that the assessed value of household furnishings in any home would be less than $300. Consequently, no assessment has been made for such property in these cases. While this has been the course of action in most counties, other assessors have taken a more conscientious attitude toward the problem and have made some sort of appraisal of household furnishings and have then permitted an exemption of $300 from the total amount thus appraised. This process has resulted in the exemption of most household furnishings in the counties where the assessment has been computed before the exemption was allowed. But the net effect has been negligible, as far as the assessed valuation of such property is concerned, and an expensive administration on the part of the assessor has resulted. It is our position that, in view of the exemption now permitted, the whole process of assessing household furnishings is an expensive one where it is undertaken and that the results are inequitable. Consequently, we think the best way to solve the problem is to permit a complete exemption of such property. It is significant to note that many states, by constitutional provision, statute or administrative practice now permit complete exemption of household furnishings.

Individual Income Tax

(3) *We respectfully recommend that provision be made to permit the United States internal revenue service to examine state income tax and corporation franchise tax returns and tax commission audits of such returns upon a recriprocal basis.*

The legislature in 1953 enacted the following provision as an amendment to our individual income tax law:

> "In lieu of the tax imposed by section 59-14-2, upon the amount of net income as defined in section 59-14-3 of every resident of the state in excess of the credits against net income provided in section 59-14-7, each individual resident of the state shall have the privilege and option of making a return and paying a tax at the rates prescribed in section 59-14-2 upon the amount of net income for the same taxable year as now defined in section 21 of the Federal Internal Revenue Code or as hereafter amended in excess of the credits against net income now provided in section 25 of the Federal Internal Revenue Code or as hereafter amended, provided, however, that such amount of net income as so determined shall be further decreased by the amount of federal income tax paid or accrued within the taxable year by such individual resident of the state." (59-14-73)

The purpose of this amendment was two-fold, namely, to include in the state income tax base the provisions of the federal law which were deemed to be more equitable than parallel features in our own law, and to provide for a more economical administration of the Utah individual income tax act. It was felt that, through the use of the federal tax base for Utah state income tax administration, a great deal of money could be saved in the administration of the state law. Unfortunately, the Utah income tax law does not permit the tax commission to allow the internal revenue service to examine the state tax returns, while the federal law permits state employees to examine returns filed with the internal revenue service under certain restrictions. It is our position that the state of Utah

should permit the internal revenue service to examine state income tax returns. If we grant permission of this kind, we feel that we will be on firmer ground when we make requests for the divulging of information by the internal revenue service. We therefore urgently recommend that our own laws be amended to grant permission to the internal revenue service to examine returns filed by individuals in this state; also to examine audit reports made by auditors of the state tax commission.

Motor Vehicle

(4) *We respectfully recommend that the statutes dealing with the registration of motor vehicles be amended to eliminate contradictory provisions, to clarify ambiguous sections and to establish the gross laden weight as a basis for determining registration fees of commercial vehicles.*

Commercial vehicles, if owned by a resident, are subject to a registration fee, which is determined by the unladen weight of the vehicle. If commercial vehicles are owned by a non-resident and operated in interstate commerce in Utah, the vehicles may operate through the state without registration and without the payment of a registration fee, but through the payment of a mileage tax based upon the gross laden weight of the vehicle. The registration act further provides that single trip permits may be secured for the operation of all non-resident commercial vehicles.

The two bases for the measurement of the registration fee, namely, the unladen weight and the mileage under a gross laden weight permit, show clearly the lack of uniformity in the measurement of the road tax as it now appears in our motor vehicle registration laws. The measure of the tax based upon the gross laden weight is far more equitable than the fee based upon the unladen weight. In some cases the vehicle may be constructed in such a way that the relation between the unladen weight of the vehicle and the gross laden weight, which includes the weight of the load, is quite disproportionate. Then, too, the question of the enforcement of the motor vehicle registration laws becomes increasingly difficult where the measure is the unladen weight of the vehicle. Most trucks operate with a load most of the time and it is only when a vehicle is operated without a load that the highway patrol is able to weigh the vehicle unladen. Recent tests made by the patrol have shown that there is a great deal of inaccuracy in the registration of vehicles on the unladen weight basis. So that, from the standpoint of enforcement, it is desirable to have the measure of the registration fee based upon the gross laden weight of the truck or bus.

The commission is not prepared to make any recommendation as to an increase or reduction in the taxes to be charged for truck or bus registrations for operation in Utah. We simply propose that the measure of the tax for resident, as well as for non-resident, operators be placed upon the gross laden weight of the vehicle, and that the law be so amended as to put this recommendation into effect.

(5) *We respectfully recommend that the legislature give consideration to the enactment of legislation which would clear the way for the registration of motor vehicles by mail.*

As the total number of registrations of motor vehicles in the state has increased, it has become increasingly difficult for the owner of the vehicle to secure registration. This is particularly true in the larger centers

of population, and the situation is quite acute in Salt Lake county, where thousands of applicants for registration have waited in lines to go through the process of securing registrations for their automobiles. During the year 1954, the commission conducted an experiment for the purpose of saving automobile owners' time in securing their registrations. This plan which was put into effect resulted in the registration of over 25,000 automobiles through the mail and thus saved the time of those persons who took advantage of the plan. But many people objected to the plan principally on the grounds that it deferred the payment of property tax on the automobile until fall, when all property taxes become due. These people quite generally stated that they preferred to pay the automobile tax at the time of registration, so that the total tax bill, which became due in September, would not be so large.

The commission felt that this was a valid objection to the plan and now proposes that the registration of motor vehicles be simplified, by providing for the property tax to be paid at the time of registration and to be collected by the tax commission. In order to put this into operation, it will be necessary to amend the constitution, by providing that motor vehicles subject to registration may be exempted from the property tax by legislative action and that an excise tax in lieu thereof be imposed. We suggest that the constitution be amended to make this proposal permissible, rather than mandatory. If such a constitutional amendment is proposed by the legislature in 1955, it can be voted upon by the people in 1956, and the new plan could be put into operation through legislative action by 1957; but actual operation of the plan could not be consummated until the following year. The plan which the commission has in mind is not new, but is in operation in several states now and has been for several years. It would work in the following manner:

The legislature would provide for a tax based upon the initial cost and the age of each vehicle and this tax would approximate the present property tax. The commission would send a form to each owner of an automobile through the mail and he would make application for registration of his vehicle and pay, in addition to the registration fee, the excise tax on the vehicle based upon its original cost and present age. Upon receipt of such documents, the commission would then mail the plates to the owner of the automobile. It would not be necessary to have all plates mailed through this process. The owners of automobiles could appear at the various branch offices of the commission and could make application for registration and pay the registration fees and the excise taxes at that time if they prefer to do so. Such a plan, of course, will cost more money than the registration administrative costs we now have. It is estimated that the cost of the operation of such a plan would be about 50c per registration, in addition to the present cost. But we believe that such a plan will save the owner of the automobile a great deal more than the additional cost that would be entailed. After the excise tax has been received by the commission, the money would be distributed locally on a formula determined by the legislature.

The plan which we have briefly outlined above would save the owners of automobiles time and money each year in the process of registering their motor vehicles, but it would mean an additional cost to the state. The plan could be so devised that there will be no loss in revenue to any of the taxing units which are now receiving property taxes levied upon automobiles. The main difficulty to consider is the additional cost to the state. The whole problem, therefore, is referred to the legislature for its consideration, but without recommendation.

Cigarette Taxes

(6) *We respectfully recommend that the cigarette tax law be so amended as to take advantage of the federal law, which provides for the reporting of cigarette sales made by dealers outside of the state to individuals in Utah.*

The cigarette tax law imposes a tax upon the sale of cigarettes in the state of Utah, but it does not impose a tax on cigarettes purchased by residents of Utah outside of the state for consumption in Utah. During the past decade many of the states which have cigarette tax laws have experienced much difficulty in the enforcement of the law, due to the fact that the so-called drop shipments could be sent into the state without tax. They appealed to Congress, and federal legislation was enacted which requires any dealer engaged in the sale of cigarettes in interstate commerce to report to the state where such interstate commerce shipments are made. The states in question, then, or prior to that time, amended their cigarette tax laws to provide for a tax on the use of cigarettes which were shipped in under the regulations of interstate commerce. The act which was passed by Congress on this point is called the Jenkins Act and has been very helpful in the administration of cigarette taxes throughout the country. The increase in the rate on cigarettes in Utah has increased the possibility of evasion of the cigarette tax law through the purchase by Utah residents of cigarettes from outside of the state which will be shipped into the state in interstate commerce. It is therefore our recommendation that the cigarette tax law be amended to provide for a use tax on the cigarettes which may thus be shipped into the state. If this is done, the advantage accruing from the Jenkins Act can be fully realized and the administration of our cigarette tax law strengthened.

Inheritance Tax Law

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

The law which imposed the so-called inheritance tax has been amended from time to time over a long period of years. Its present form creates a difficult administration on the part of the state and subjects the representatives of an estate to considerable difficulty in the filing of the reports. The act is unwieldy and ambiguous. It should be completely rewritten or repealed.

Oleomargarine Tax

(8) *We respectfully recommend that the special tax on oleomargarine be abolished and the sale of oleomargarine be subject to the sales tax.*

At the time the tax on oleomargarine was instituted in Utah, it was probably passed under the theory that it would benefit the dairy industry. Whether any benefit accrued to the dairy industry, at that time or since, is a matter of serious question. The imposition of a tax upon one product for the purpose of benefiting the sale of another product is open to question also. The commission is unable to find any logical reason for the continuation of the tax on oleomargarine. It, therefore, recommends the repeal of this tax. If this is done, the sale of oleomargarine will be subject to the sales and use tax and will be taxed in the same manner that sale of other tangible personal property is taxed.

Mine Taxes

(9) *We respectfully recommend that the law which now provides for the taxation of metalliferous mining claims upon the basis of a value of $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, be extended to apply to unpatented mining claims.*

Metal mines are subject to a property tax based upon a value which is two times the average net proceeds of the mine over a three-year period. The net proceeds valuation is determined by the use of a formula which is prescribed by section 59-5-58, Utah Code Annotated 1953. In addition to the net proceeds valuation, the patented mining claims are assessed at $5 per acre and the machinery and improvements are assessed at 40 per cent of the reasonable fair cash value. These values are determined by the state tax commission and are then certified to the auditor of the county in which the mine is situated. The levy for county, school district or other local purposes is then applied against the total assessed valuation of the mine in the same manner that levies are applied against assessed valuations of property which is assessed by the county assessor. The property taxes on the mine are then distributed to the various purposes for which levies have been set in the taxing district where the mine is situated. None of the property taxes which are collected from mines go to the state, unless there is a state levy. In the years when there is a state levy, the proportional amount of the tax, based upon the state levy, is sent to the state treasurer in the same manner that state taxes are remitted on any other property.

In addition to property taxes, metal mines are required to pay an occupation tax (section 59-5-67, Utah Code Annotated 1953). After an exemption of $50,000, the occupation tax is computed at the rate of 1 per cent of the gross value of the metalliferous ore which is sold by the mine. The revenue received from the occupation tax is credited to the state general fund and to the Occupation Tax Reserve Fund. The occupation tax law is adminstered by the state tax commision.

During the past few years the mining of uranium ore has developed into a multi-million dollar business and, oddly enough, most of the mining of this ore is now being conducted on unpatented mining claims. The net proceeds tax law does not provide a procedure to be followed in the application of that law in these cases where mining is being done on unpatented mining claims. Consequently, very little of the uranium mining operations are now subject to the net proceeds tax law. This creates a major tax inequality, between uranium mines on the one hand and all other metal mines on the other.

The fact that the net proceeds tax is limited to patented mining claims creates financial difficulties for county governments and for school districts in those areas where uranium mining is now an important industry, due to the fact that the only property tax which is now received from these operations comes from the tax on the machinery and equipment of the operators. The law which provides for an occupation tax on mines and mining claims applies to mining on unpatented mining claims, but this tax is revenue to the state government and not to local units of government.

If the net proceeds tax is applied to operations on unpatented mining claims, it will place the tax on the operation of such claims on the same basis as the tax on the operation of patented mining claims, will eliminate the inequality in the tax on metal mining operations as it now exists, and at the same time will provide revenue for local units of government.

SOURCE OF COLLECTIONS BY STATE TAX COMMISSION
Fiscal Years Ended June 30, 1953 and 1954

Tax or Fund	1953			1954		
		Amount	Percent		Amount	Percent
Sales and use		$17,184,543.99	35.75		$17,995,540.59	34.98
Motor fuel and special fuel		12,294,430.92	25.58		12,847,774.92	24.98
Individual income		5,312,715.81	11.05		5,682,080.42	11.05
Corporation franchise		3,171,242.96	6.60		4,127,615.51	8.02
Motor vehicle registration and temporary permit fees		3,369,449.54	7.01		3,625,495.64	7.05
Mine occupation		1,844,480.71	3.84		2,097,688.66	4.08
Insurance		1,386,574.69	2.88		1,522,015.29	2.96
Cigarette		978,854.77	2.04		1,231,462.85	2.39
Oleomargarine		640,674.01	1.33		601,513.36	1.17
School lunch		554,097.56	1.15		530,875.30	1.03
Inheritance		647,716.82	1.35		494,499.96	0.96
Other Taxes or Funds:						
Beer	$215,158.89			$218,762.55		
Car and bus	168,404.76			179,110.13		
Motor vehicle control	158,519.51			156,345.42		
Public service commission	51,880.55			6,420.62		
Motor vehicle dealers' administration	28,276.50	622,240.21	1.29	29,838.53	590,477.25	1.15
Non-tax and suspense		64,125.11	0.13		94,078.86	0.18
GRAND TOTAL		$48,071,147.10	100.00		$51,441,118.61	100.00

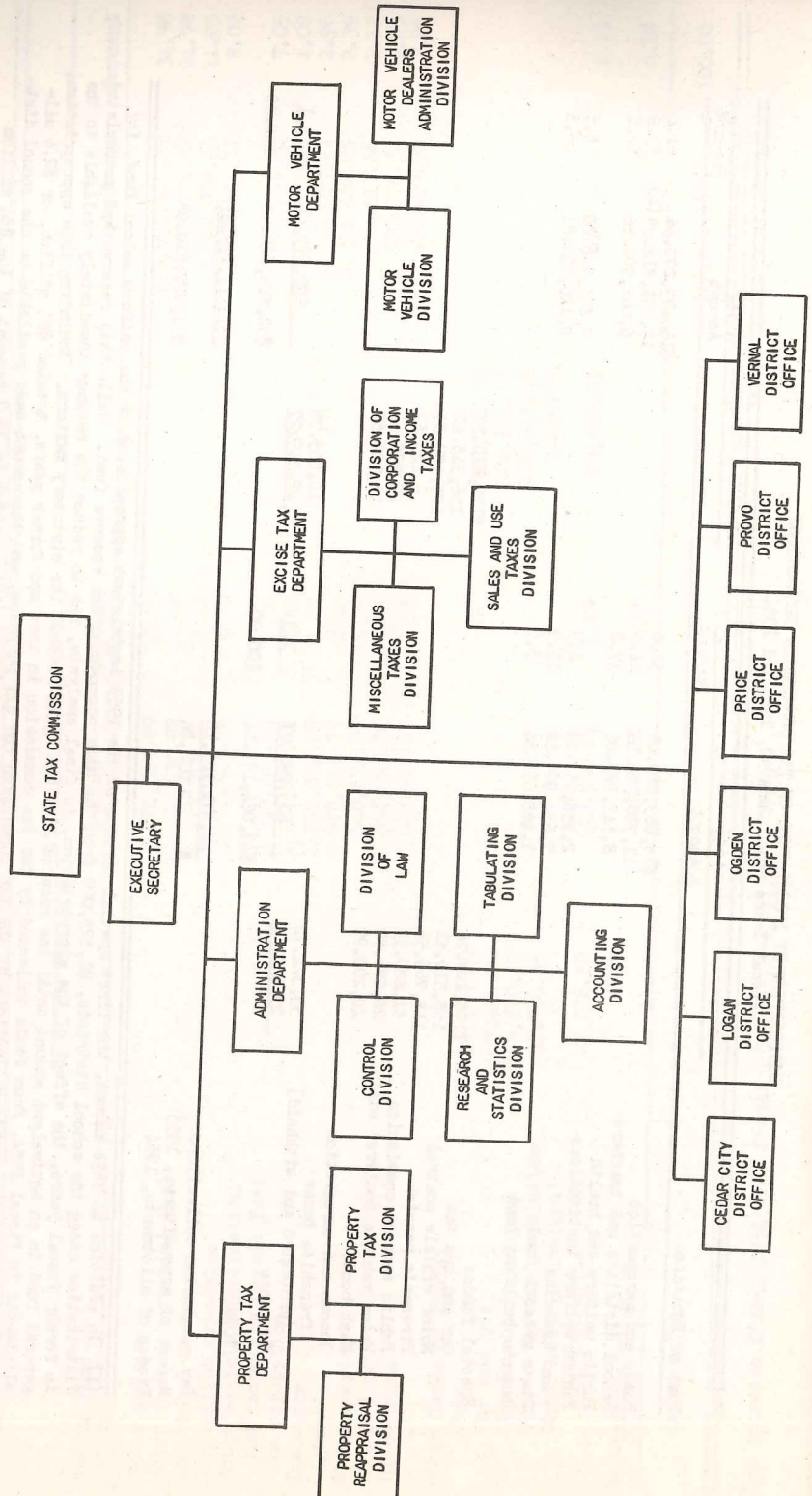
Net increase fiscal 1954 over fiscal 1953, $3,369,971.51 or 7.01%

DISPOSITION BY LEGISLATURE OF TAX COMMISSION COLLECTIONS
Fiscal Years Ended June 30, 1953 and 1954

Fund or Function	1953			1954		
		Amount	Percent		Amount	Percent
Roads and aeronautics		$15,663,880.46	32.6		$16,473,270.56	31.4
School districts and teachers		11,790,974.16	24.5		17,781,812.45(1)	33.8
Public welfare and health		8,543,383.06	17.8		6,664,908.36	12.7
Public welfare institutions and agencies		2,358,953.23	4.9		2,87[illegible],946.00	5.5
State general fund		7,634,999.88	15.9		8,120,732.81	15.5
Reserve building fund		1,468,696.64	3.0		-	-
Special Funds:						
Car and bus tax	$168,404.76			$179,110.13		
Motor vehicle control	158,519.51			156,345.42		
Firemen's pension	118,766.56			125,100.07		
Public service commission	51,880.55			6,420.62		
Motor vehicle dealers' admin.	28,276.50			29,838.53		
Cash bonds	40,200.97			71,729.59		
Income and corporation franchise taxes (protested and withheld)	33,324.72			12,065.78		
Suspense	23,924.14	623,297.71	1.3	22,349.27	602,959.41	1.1
TOTAL		$48,084,185.14	100.00		$52,518,629.59	100.00
Tax commission collections		48,071,147.10			51,441,118.61	
Excess of expenditures, 1953		$ 13,038.04				
Excess of allotments, 1954					$ 1,077,510.98	

(1) In addition to this amount, the first special session of the 1953 legislature appropriated to the uniform school fund, for distribution among the school districts, $1,525,000 from the mine occupation tax reserve fund. While this reserve had accumulated in former fiscal years, the effect of the appropriation, in final analysis, was to reduce the revenue immediately available to the general fund in an equivalent amount until the reserve fund had again reached its statutory maximum. Including this appropriation, allotments in fiscal 1954, from funds collected by the tax commission in that and former years, totaled $54 million, or $2.6 million, in excess of the year's collections by the tax commission for all purposes, and the amount made available to the school districts for the year from funds collected by the tax commission totaled $19.3 million, which is 35.7 percent of the $54 million total and 37.5 percent of the $51.4 million collected by the tax commission in fiscal 1954. The $19.3 million was 63.7 percent greater than the $11.8 million of the previous year.

UTAH STATE TAX COMMISSION ORGANIZATION CHART



ORGANIZATION

The commission consists of four members and is required under the constitution to "administer and supervise the tax laws of the state," and to "equalize the valuation and assessment of property among the several counties."

The commission meets daily and acts as a body in determining all policies. In this respect it should be noted that the commission functions as a commission and not as individual commissioners. It is true that, in order to function most effectively, each member of the commission is assigned certain duties in regard to the supervision of various taxes and functions of the commission. While assignments have been made to individual commissioners to carry on certain functions, these functions are not administered independently of the commission.

In order to bring the work of the commission as near to the people as possible, branch offices have been established in Ogden, Logan, Provo, Cedar City, Price, and Vernal. These offices are operated by branch managers, who function under the direct supervision of the commission, and make daily reports. The offices at Logan, Ogden, Price and Provo do auditing and collecting, and issue license plates. The offices at Cedar City and Vernal are concerned mainly with the registration of motor vehicles.

THE DR. SLY REPORT

Senate joint resolution No. 26, which was passed by the 30th legislature, called upon the Utah legislative council to make a number of studies. Among other things, it instructed the council to conduct a study of taxation. Some time after the passage of this resolution, His Excellency, Governor J. Bracken Lee, instructed the tax commission to institute a study of taxation, in cooperation with the legislative council, and to employ a team of experts to do this work. After some discussion of the problems involved in this study, with the governor and the legislative council, it was decided to employ Dr. John F. Sly, head of Princeton surveys of Princeton University, to make this study.

The state board of examiners, on July 31, 1953, approved the request of Mr. Patrick Healy, Jr., chairman of the state tax commission, to employ expert tax consultants, at a cost up to $12,000 plus the cost of printing the report—at a possible cost of $8,000—or a total of $20,000; and stated that should a deficit appropriation become necessary to cover this expenditure before the end of the current biennium, the board would concur in such appropriation.

Dr. Sly and his assistant, Dr. William Miller, came to Utah and laid out a plan for the study. Dr. Sly requested the tax commission to develop certain information, to be used as a basis for the study, and the commission, through its staff, immediately commenced the assembling of this information. The data which was called for involved a very careful analysis of tax returns, collections, and procedures. At the time the final tables were submitted to Dr. Sly, the staff of the tax commission had expended over 8,000 man-hours in its preparation.

It is anticipated that Dr. Sly's report will be available to the governor and the members of the legislature at an early date.

ADMINISTRATION

Total collections of special taxes by the state tax commission in the fiscal year ended June 30, 1954, were $51.4 million or 7% above the $48.1 million collected in fiscal year 1953. The $3.4 million increase included one item of something less than $1.3 million, which was paid as a partial settlement of a deficiency assessment.

The tabulation "Collections and Expenditures, Fiscal Years 1941 to 1954," found in the early pages of this report, is subject to some criticism, but the story it tells is no less emphatic on that account. It is not entirely fair to this commission to compare the ratio of expenditures to collections, since a considerable proportion of the most skilled employees of the commission have nothing to do with collections. The property tax reappraisal engineers, for example, collect not a cent of tax; but they perform a most important function. Further the annual expenditures for personal services include amounts paid to the increased forces necessary during rush periods in tax administration, such as February and March when both motor vehicle and income taxes are due or nearly due.

Taxes Still Going Up

Not all the local, or even the state, taxes collected in Utah are included in the "Trends" table herewith. The list of taxes collected by this commission does not include, for example, the employment security (sometimes called unemployment compensation) taxes, nor a consider-

TRENDS SHOWN BY TAXES COLLECTED IN UTAH*

Fiscal Year Ended June 30	Property Taxes Charged for State, County, Municipal & School Purposes	Tax Commission Collections (less property (car & bus)taxes)	Total Collections US Internal Revenue Service, Salt Lake City District	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	38,168,354	41,815,151	109,532,371	189,515,876
1952	44,996,435	46,964,015	146,667,940	238,628,390
1953	42,239,229	47,902,742	152,390,785	242,532,756
1954	47,414,998	51,262,008	—	—
Percent 1953 is of 1941	231.6%	342.2%	1,066.4%	532.2%

* 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. internal revenue service. On a per capita basis internal revenue paid by residents of this state in 1953 would be about $323 million.

able amount of fees which are commonly included as "taxes"; as, for example, the million dollar annual collection of the fish and game department. Nor does it include the profits of the liquor control commission, which take the place of fees and taxes imposed in many of the states.

The property taxes are by no means the only source of tax revenue to various local governments, particularly in the larger cities. And, as pointed out in the footnotes, the federal tax paid by the Utah resident when he purchases an automobile may be paid in Michigan; the tax on his hard liquor in Kentucky or Indiana, and on his tobacco in Virginia or the Carolinas.

But the table does serve to emphasize the heavy increase in taxation and especially in federal taxation, since prior to World War II. Property taxes have increased slightly more rapidly than has the consumers' price index of the U. S. Department of Labor, commonly known as the "cost of living index." And state taxes without many violent increases in rates—and in some cases in spite of reductions in rates (for example, the personal exemptions in the individual income tax have been increased, thus lowering the state tax)—have increased in step with increases in population, in prices and in living standards. It is possible that when the 1954 figures are available, it will be shown that property taxes have increased the fastest in the last year or two. Percentage figures indicate that the rate of increase is not so fast with either federal or state taxes during the period covered by this report, as it was for several years preceding.

Where The Money Comes From And Where It Goes

The table, "Source of Collections by State Tax Commission," found earlier in this report, shows the tax yields for the last two fiscal years. The comparative table herewith indicating the important sources of revenue since 1941, shows the 1954 collections were more than 3½ times the amount collected by this commission in 1941, the last fiscal year before the United States' participation in World War II.

Sales and use taxes constituted more than a third of the 1954 collections. Gasoline and diesel fuels produced almost a fourth, and when the motor vehicle registration and motor vehicle control collections are added, it is found that the motorist paid well over 30 percent of the total collections by this commission. Individuals and corporations, through taxes based on income, contributed another 19 percent. The remaining 15 percent of the state tax commission collections come from about ten other taxes also administered by the commission.

As required by law, the collections are turned over to the state treasury daily. More than 840,000 returns were received or licenses issued during the last fiscal year. Each of these transactions is subject to a continuous audit by the state auditor, and accounts must balance to the penny.

Economic changes, such as devaluation of the dollar and increases in population, are reflected in the fact that revenue from individual income taxes has increased more than six times since before Pearl Harbor, while the number of returns is approaching three times the 1941 figure. Sales tax yield is somewhat less than four times what it was in 1941; but the number of returns, reduced in part by the law fixing a longer period between filing dates, is only about 15 percent higher. The number of motor vehicle registrations has about doubled since 1941, but an increase in fees collected, to nearly 2½ times the

TAX COMMISSION COLLECTIONS, BY SOURCES
(Selected Fiscal Years Ended June 30)

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	4,866,036.46	47,162,637.64
1953	17,184,543.99	15,822,399.97	8,483,958.77	6,580,244.37	48,071,147.10
1954	17,995,540.59	16,629,615.98	9,809,695.93	7,006,266.11	51,441,118.61
		PERCENT OF TOTAL			
1941	32.4	39.2	13.6	14.8	100.00
1944	36.5	26.9	20.1	16.5	100.00
1947	40.5	29.0	17.3	13.2	100.00
1948	39.6	27.7	17.7	15.0	100.00
1949	38.5	26.9	20.8	13.8	100.00
1950	39.5	28.9	19.0	12.6	100.00
1951	39.1	27.1	21.0	12.8	100.00
1952	35.8	29.7	22.1	12.4	100.00
1953	35.75	32.91	17.65	13.69	100.00
1954	34.98	32.33	19.07	13.62	100.00

1941 figure, tells of an increase in the proportion of trucks and buses paying fees higher than passenger cars. The fee schedule itself has not changed in the interim.

The number of employees of this commission has increased about 20 percent since 1941. In the same period the number of transactions passing through the commission's validating machines, which record the collections, has increased about 80 percent, and the amount involved, in dollars and cents, nearly 270 percent. The table, "Collections and Expenditures, Fiscal Years 1941 to 1954," shows how some of the detail work of tax collection has increased in the fourteen-year period.

The comparative statement, "How State Tax Commission Collections Are Distributed," shows in summary the funds to which tax commission receipts have been credited, by statutory requirement, since fiscal 1941. An exception arises in the case of the mine occupation tax, part of which in recent years has been credited to the mine occupation tax reserve fund and redistributed to the general fund on the basis of a five-year moving average. Since these collections ultimately reach the state general fund in any event, and since formerly the yield from this tax

went directly to the general fund, the tabulation includes such revenue as straight general fund receipts. (It may be noted, however, that the first special session of the 1953 legislature by-passed the state general fund by appropriating $1,525,000 directly from the mine occupation tax reserve fund to the uniform school fund.)

A more realistic, though less strictly accurate, statement of the uses to which collections of the tax commission are put is reached when the legislative appropriations from the emergency relief fund are distributed among the benefiting funds. The table, "Disposition by Legislature of Tax Commission Collections," is found in this report just ahead of the chart showing the tax commission organization. The table indicates that in fiscal year 1954 amounts earmarked by constitution or statute for school district purposes comprised one-third (33.8 percent) of the total allotments from funds built up from tax commission collections. In excess of 30 percent of the year's accruals were earmarked for roads and aeronautics, with some comparatively smaller amounts, listed among the special funds, also earmarked. Of the remaining third (33.7 percent) somewhat more than one-half (18.2 percent) was appropriated by the legislature for public welfare and welfare agencies, and 15.5 percent for the state general fund.

There were no funds available under the statutes, from the year's accruals through tax commission collections, for the state building reserve fund, although the legislature had worked out a $6.3 million program (chapter 118, Laws of Utah, 1953) for needed construction and repairs. In fact, as discussed further in the section of this report devoted to sales and use taxes, the mandate of chapter 118, that the balance in the emergency relief fund be restored from $3.5 million to $5 million on July 1, 1955, may prove difficult of accomplishment, unless appropriations from the sales tax proceeds are curtailed by act of the thirty-first legislature.

HOW STATE TAX COMMISSION COLLECTIONS ARE DISTRIBUTED

Fiscal Year Ending June 30	From Taxes Based on Income: District School Fund	General Fund	Other General Fund Revenue Collected	Emergency Relief Fund (1)	Road Fund	Special Funds (2)	Totals
1941	$ 1,250,972.65	$ 416,990.88	$ 1,881,988.83	$ 4,541,548.40	$ 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	5,617,549.25	347,790.23	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	2,692,040.35	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	2,755,787.98	918,595.99	2,782,901.78	8,388,486.27	6,533,838.25	1,047,653.08	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	5,497,297.11		4,077,565.69	12,639,724.02	8,702,920.00	1,022,973.85	31,940,480.67
1949	6,972,497.49		4,160,820.22	13,598,168.60	9,313,538.53	1,264,666.24	35,309,691.08
1950	6,693,589.85		3,692,159.19	14,014,231.79	10,050,151.29	1,002,101.11	35,452,233.23
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		5,017,861.88	16,902,540.99	13,831,787.28	840,871.55	47,162,637.64
1953	8,329,877.50		5,715,449.88	17,184,543.99	15,663,880.46	1,177,395.27	48,071,147.10
1954	9,985,937.15		5,852,535.60	17,995,540.59	16,473,270.56	1,133,834.71	51,441,118.61

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, $527,741.23 in 1952, $554,097.56 in 1953 and $530,875.30 in 1954.

* Does not include $2,872,995.27 unemployment compensation taxes collected. Unemployment compensation contributions of subsequent years were collected by the industrial commission.

PROPERTY TAXES

The importance of the general property tax as a feature of Utah's tax system cannot be over-estimated. The total general property tax charged in the year ended June 30, 1954 for all purposes was over $47 million, while the total of taxes collected from all sources other than the general property tax was over $51 million. So that nearly one-half of the total tax revenue was derived from this one source. It is significant to note that at this time all property taxes in Utah are levied for local school, for county, for city and town, and for other local purposes.

The following table shows the property taxes charged for all purposes during the past three years:

DISTRIBUTION OF PROPERTY TAXES CHARGED IN UTAH, CALENDAR YEARS 1951 to 1953

	1951	%	1952	%	1953	%
District schools	$28,514,391	63.37	$24,991,817	59.17	$28,909,328	60.97
Cities and towns	8,235,437	18.30	8,903,916	21.08	8,351,816	17.61
County	6,299,012	14.00	6,212,357	14.71	7,276,581	15.35
Roads	1,759,435	3.91	1,873,035	4.43	1,887,379	3.98
Special taxing districts	-	-	-	-	791,940	1.67
Bounty	188,160	0.42	258,104	0.61	197,954	0.42
TOTALS	$44,996,435	100.00	$42,239,229	100.00	$47,414,998	100.00

When one realizes the amount of property taxes which is charged in Utah each year, the importance of having a sound tax base is inescapable. As a matter of common justice and equity, each property owner of the state is entitled to have his property assessed upon the same basis as other property is assessed. The commission, in its recommendations, has indicated the need for complete revaluation of all property in accordance with the requirements of the law. The state tax commission is not only willing and able but it is anxious to conduct this revaluation.

Who Pays the Property Taxes?

The table "Percentages of Taxes Charged" shows that in 1953 nearly 68 percent of the tax bill was imposed on property assessed by the county assessors, and 32 percent on property assessed by the tax commission—mines and utilities. However, as shown in table 5 in the concluding section of this report, which presents "Statistical Schedules," the value of the property assessed by the county officials was 61 percent of the state total in the calendar year 1953, and this commission assessed 39 percent of the state total. The disparity between the proportions of assessed value and taxes charged is due to the fact that practically all the mines and a considerable proportion of the property of utilities are outside cities and towns, and therefore do not share in the cost of maintaining city and town governments.

The assessed value of city and town lots and the improvements thereon was about 28 percent of the state's total assessed value; but such property paid more than a third (34.16 percent) of the property

PERCENTAGES OF TAXES CHARGED AGAINST CLASSES OF PROPERTY

Calendar Year	Against Property Assessed By County Assessor: Real Estate Including Buildings: City and Town Lots	Acreage	Total	Personal Property	Total	Against Property Assessed by State Tax Commission
1941	36.61	13.80	50.41	14.49	64.91	35.09
1942	36.33	13.06	49.39	15.90	65.30	34.70
1943	36.21	12.97	49.18	16.83	66.01	33.99
1944	35.69	13.95	49.64	16.51	66.15	33.85
1945	36.97	13.97	50.94	16.13	67.07	32.93
1946	37.67	14.04	51.71	16.42	68.13	31.87
1947	36.44	14.29	50.73	19.13	69.86	30.14
1948	36.21	13.44	49.65	19.13	68.78	31.22
1949	35.28	13.26	48.54	20.23	68.77	31.23
1950	35.51	13.27	48.78	20.12	68.90	31.10
1951	34.14	12.88	47.02	21.92	68.94	31.06
1952	34.47	11.80	46.27	23.31	69.58	30.42
1953	34.16	11.93	46.09	21.63	67.72	32.28

taxes charged. Acreage and improvements assessed on acreage were valued at 13.53 percent of the state total, and paid 11.93 percent of the tax bill.

Not including mine occupation and corporation franchise taxes, mining property—metalliferous, coal, petroleum, etc.—was assessed at 24.2 percent of the state total and paid 18.1 percent of the general property taxes charged. The mines thus exceeded by very considerable amounts the real estate and improvements classed as acreage which is in the main, though not exclusively, under the classification used in 1953, farm and ranch property.

Public utilities were assessed by this commission at 14.82 percent of the state total, or slightly higher than the total value of all lands assessed by the county assessor. The utilities paid 14.17 percent of the taxes as compared with 15.28 percent paid by the owners of lands assessed by the assessors, both inside and outside municipal corporate limits.

All livestock was assessed at 1.6 percent of the state total and was taxed for 1.7 percent of the total tax bill.

Merchandise on hand January 1, and motor vehicles each paid about 7.5 percent of the total taxes charged.

The Property Tax and the School District

With the exception of 1952, when no general property tax was levied at the state level for school equalization or any other purpose, property taxes have been setting each successive year since 1945 new high level records in the total of taxes charged.

This year, in spite of the fact that again no state school equalization levy was set, a new high record will be reached which some usually accurate authorities place at more than $51 million. This would be an increase of more than 7 percent in a single year.

Cities and towns, as shown in the table "Summary of Property Taxes Charged Annually" account for some of the increases. Levies of 4 mills in some of the larger cities, for water purification and sewage disposal, are a large factor in that rise. But the heavy burden of the increase is for district school purposes—probably well in excess of $2 million. The

SUMMARY OF PROPERTY TAXES CHARGED ANNUALLY

Year	Assessed Value of State	TAXES CHARGED State General Fund	State School Funds	Grand Total (All Purposes)	LEVIES (MILLS) 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	1,544,378	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
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
1953	1,025,194,501	—	3,690,700	47,414,998	—	3.6	42.65

Year	School Districts Local Taxes Charged	School Districts Mean Local Levies (Mills)	Counties (Except Roads) Taxes Charged	Counties (Except Roads) Mean Levies (Mills)	Cities and Towns Taxes Charged	Cities and Towns Mean Levies (Mills)	Roads Taxes Charged	Roads Mean Levies
1916	$ 2,766,125	5.20	$1,279,148	2.40	$1,922,129	—	$ 545,113	0.85
1920	6,704,032	9.35	1,701,379	2.37	3,773,749	—	2,431,141	3.39
1924	5,801,734	8.72	1,689,048	2.54	3,699,917	11.43	2,097,591	3.15
1928	6,933,649	9.90	1,824,501	2.60	3,848,293	11.66	2,175,397	3.10
1932	5,950,407	10.34	1,940,603	3.37	3,631,718	12.40	1,904,961	3.31
1936	5,558,529	10.63	1,947,055	3.72	3,549,982	13.86	1,465,444	2.80
1940	6,409,442	11.92	3,533,320	6.57	3,719,581	14.43	668,323	1.24
1944	7,886,716	11.53	4,247,719	6.21	4,604,181	15.53	1,176,007	1.72
1948	13,507,731	17.65	4,947,394	6.46	6,810,654	18.34	1,462,491	1.91
1949	14,652,600	17.79	5,719,510	6.94	7,119,262	18.09	1,384.916	1.68
1950	16,043,774	18.91	6,015,858	7.09	7,558,945	18.75	1,566,659	1.85
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
1953	25,218,628	24.60	7,276,581	7.10	8,351,816*	17.77*	1,887,379	1.84

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 for years prior to 1953. Property taxes charged within municipalities for cemetery, water conservation and other districts are included in "taxes charged" column, even though some 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.
* Municipal taxes charged and levies for 1953 do not include any special district taxes within municipalities. The 1953 figures in the cities and towns columns are, therefore, not comparable with those for prior years.

school districts have for some time rather consistently taken about 60 percent of the entire property tax levy. In 1953 the ratio was almost 61 percent, and this year will undoubtedly see the schools take that much or more.

The dropping of the state school equalization levy meant a reduction in the 1954 state rate, as compared with that in 1953, of 3.6 mills. It meant no such drop in the total of property taxes paid for schools in most districts. Some 19 districts, including most of those with a relatively high assessed valuation (Jordan and Davis being exceptions) not only absorbed the 3.6 mill drop in the state levy, but by increasing the local levy more than 3.6 mills caused their property owners to pay at a still higher rate in 1954 than in 1953. In nine of the 19 districts the new levy ranges from 3 to 4.8 mills higher than a year ago. Three districts increased the local levy exactly 3.6 mills, so that property-owners there pay at the same rate per dollar of valuation as last year. The other 18 districts have total levies for school purposes this year lower than those of last year—Duchesne as much as 8.9 mills less. But only three others show decreases in the total levies for school purposes of more than 2 mills.

Some such result was, of course, expected, when the legislature of 1953 in special session enacted the present minimum school program law. The rather disturbing feature is that the new law so increases the amount made available for the minimum school program as to absorb, not only the increase in the property tax, but also non-property taxes in a total of close to $16 million. It appropriated $6,550,000 from the emergency relief fund, thereby cutting heavily into the reserve; it provided additional tax revenue by adding an additional 2 cents a pack to the cigarette tax, which may yield from $750,000 to about $1,000,000; and the proceeds from the individual income tax and the income base of the corporation franchise tax are estimated to yield about $8.4 million. At the same session an additional $1.5 million was taken from the mine occupation tax reserve; but that was for expenditure in the school year ended with last June, and therefore does not relieve the property tax load for the current school year.

Newly-designed Assessment Books for 1955

During the discussions with the legislative council and Dr. Sly concerning the tax study which was to be undertaken, it became evident that a revision of the tax books used by the county assessors of Utah, which the tax commission had had under consideration for some time, should be completed and put into operation. After discussing the problem with county assessors and other county taxing officials, the commission finally adopted a classification for the new assessment books which was designed to meet the needs of the situation, both for an accurate listing of tangible property and also in order to provide significant information to indicate the sources of the property tax.

The following is a list of the 18 classes of property as they will appear on the 1955 assessment rolls:

REAL ESTATE

Residential
Commercial and industrial
Agricultural
Unclassified

BUILDINGS AND STRUCTURES

Residential
Commercial and industrial
Agricultural

PERSONAL PROPERTY

Motor Vehicles
Merchandise and fixtures
Commercial and industrial machinery
Agricultural machinery
Other personal property
Range cattle
Other cattle
Horses and mules
Sheep
Other animals
Poultry

THE MOTORIST

The table "Taxes Paid by Motorists" shows that, exclusive of federal imposts (which include taxes on gasoline and on motor vehicles and automotive parts) and exclusive also of the state sales tax, Utah motorists contributed in excess of $19.5 million to state and county treasurers in the fiscal year 1953. This was possibly close to $1 out of every $5 of the state and local taxes collected in the state for that period. The corresponding figures for 1954 will total more than $20 million.

Of the state tax commission's collections alone, about $16.5 million, or 32 percent of the commission's 1954 total, came from motor fuel, motor vehicle registration and kindred taxes. The proceeds of such taxes, after cost of collection, are devoted almost exclusively to the benefit of the motorist, either for construction and maintenance of highways, or for traffic law enforcement and administration of anti-theft laws. The considerable property taxes levied on motor vehicles are used in part, like all local property taxes, for road construction, maintenance and policing,

TAXES PAID BY MOTORISTS

Year (a)	Number Of Motor Vehicles Assessed	Motor Fuel And Other Taxes (b)	Registration License Fees (c)	Property Taxes Charged Against Motor Vehicles	Total	Percent Change From Previous Years
1941	123,694	$ 4,232,908	$1,300,064	$ 786,285	$ 6,319,257	9.2
1942	129,113	4,390,098	1,340,533	863,521	6,594,152	4.4
1943	144,904	4,201,092	1,430,857	861,065	6,493,014	-1.5
1944	141,185	3,904,852	1,403,223	891,810	6,199,885	-4.5
1945	140,433	3,849,027	1,453,660	982,336	6,285,023	1.4
1946	136,196	5,036,338	1,637,648	937,414	7,611,400	21.1
1947	148,245	6,054,795	1,946,368	1,329,074	9,330,237	22.6
1948	161,868	6,692,213	2,172,595	1,608,291	10,473,099	12.2
1949	174,742	7,127,973	2,371,777	2,096,985	11,596,735	10.7
1950	188,947	7,696,697	2,598,300	2,474,287	12,769,284	10.1
1951	211,549	8,500,326	2,884,577	3,554,686	14,939,589	17.0
1952	222,733	10,886,090	3,256,856	3,389,099	17,532,045	17.4
1953	234,143	12,295,483	3,713,041	3,579,406	19,587,930	11.4
1954	259,377 (p)	12,849,253	3,950,657	*	*	

(a) Fiscal year ending June 30 for special taxes and calendar year for property taxes. County auditors' preliminary reports for number of vehicles assessed, except for 1954, when county assessors' early reports were used.
(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.
(p) Preliminary.
* Unavailable at the time this report was prepared.

and the remainder is for other governmental purposes, the school districts taking about 60 percent of the property taxes.

Schools, public welfare and health and roads, including city streets, are the three greatest drains on the public purse in state and local governments. Of the three, expenditures for roads, perhaps, cause the least protest from the taxpayer, since the taxpayer is the man who uses the roads most. In fact, it frequently happens that his complaint is that not enough highway construction and maintenance and traffic law enforcement are provided.

Motor Vehicle Registration

COMPARATIVE SUMMARY, MOTOR VEHICLE REGISTRATIONS

Fiscal Year	Gross Registrations	Fees Collected	Average Collections Per Vehicle Registered
1941	180,881	$1,178,494.94	$6.52
1942	171,776	1,228,319.97	7.16
1943	175,633	1,317,667.77	7.50
1944	168,585	1,297,551.43	7.70
1945	162,538	1,363,879.73	8.39
1946	176,229	1,498,420.05	8.50
1947	204,308	1,788.619.31	8.75
1948	223,351	2,012,307.15	9.01
1949	248,408	2,187,885.24	8.81
1950	279,497	2,362,643.96	8.45
1951	305,156	2,637,438.31	8.64
1952	311,947	2,743,334.79	8.79
1953	330,851	2,885,543.90	8.72
1954	347.778	3,126,251.03	8.99

In the fiscal year ended June 30, 1954, the revenue to the motor vehicle registration fund exceeded $3 million for the first time in Utah. The truck, trailer and semitrailer are largely responsible for the rapid increase in receipts from motor vehicle registrations in recent years. Without important changes in the fee schedule, receipts from truck registrations in 1954 were more than three times what they were in 1942, the first full fiscal year under war conditions, and the first year in which truck registration fees exceeded those of passenger cars in Utah. The number of net registrations of trucks (those which paid registration fees) was more than two and one-third times as large in fiscal 1954 as in fiscal 1942; and, due to the use of large trucks, which pay higher fees, the average registration fee per truck increased from $23.24 in 1942 to $30.36 in 1954. The minimum fee for trucks is $7.50 for the ton and one-half unladen weight vehicle. A large majority of the trucks registered pay the $7.50 fee.

In the same interval of 12 years the number of passenger cars paying regular fees had almost doubled, with a similar increase in the yield to the motor vehicle registration fund.

The receipts from the registration fees reflect, of course, the increasing role played by the motor vehicle, and especially by the commercial car, in the state's economy.

The revenue from this source is devoted to highway construction, counties, cities and towns receiving the lion's share of the proceeds. Collections for the past two years, in detail, are shown in table 10 of the statistical tables following the text of this report.

MOTOR VEHICLES REGISTERED
(Fiscal Years Ended June 30)

Types of Vehicle or Registration	Gross* 1953	Gross* 1954	Net 1953	Net 1954
Unladen weight				
Truck	57,802	62,613	52,488	56,999
Bus, trailer, semi-trailer	3,567	4,858	2,974	4,227
Sub-total unladen weight	61,369	67,471	55,462	61,226
Passenger	261,526	272,134	230,171	242,613
Increased capacity				
Truck	1,566	1,547		
Other	20	34		
Sub-total increased capacity	1,586	1,581		
Motorcycles	1,449	1,409		
Dealer plates	2,954	2,844		
¼ year registration	1,967	2,339		
Exempt			3,643	3,842
Grand total	330,851	347,778	289,276	307,681

* "Gross" includes registrations of exempt cars, (vehicles in service of federal, state and local governments), transfers of registrations and plate replacements.

Temporary permit fees, collected from commercial vehicles registered in other states and using the Utah highways only occasionally, have grown from about $198,000 collected during fiscal 1952, the first full year the law was in operation, to $484,000 in fiscal 1953 and almost half a million dollars in 1954. The law was amended somewhat by the 1953 legislature, but the fee schedule was not changed. Application of the statute was somewhat liberalized, in order to better relations with nearby residents of states bordering on Utah. Of the revenue from this source, approximately one-half comes from the 96-hour permits issued under the law, and the other half from transportation concerns maintaning records showing the mileage covered by their trucks on Utah highways. The latter may be permitted by the tax commission to pay what is known as a monthly-mileage fee, within certain statutory restrictions.

Motor Fuels Taxes

An increase of 4.5 percent is shown in the yield from the taxes on gasoline, diesel and similar motor vehicle fuels sold in Utah, in the fiscal year 1954, as compared with 1953. This reflects an increase in consumption of these fuels, since the rate of the tax was not changed in the period, and the tax is based on the gallonage purchased, rather than on the price. The rate of growth in the proceeds of these taxes, however, was lower in the last fiscal year than for any year since the year which ended with June 30, 1945, when World War II restrictions were in effect. The gasoline tax yielded $4,214,889.98 in fiscal 1951, and only $3,747,991.55 in fiscal 1945. Since 1945 the increase was rapid, stimulated in part by

SUMMARY BY MONTHS OF MOTOR FUEL GALLONAGE AND TAXES COMPILED
FROM DISTRIBUTORS' RETURNS FOR FISCAL YEARS ENDED JUNE 30, 1953 and 1954

Month of Return	NUMBER OF GALLONS								
	Refined In Utah*	Imported Into Utah	Exported From Utah	Consumed in Utah (after inventory adjustment)	Tax Exempt Sales	Taxable Motor Fuel Consumed In Utah	Statutory Allowance for Evaporation, etc. 3%	Net Gallons Taxable	Amount of Tax at 5¢ Per Gallon**
1952:									
July	45,737,509	3,045,187	25,152,298	23,630,398	342,733	23,287,665	696,936	22,590,729	$ 1,129,536.43
Aug.	42,244,705	3,313,578	22,900,518	22,657,765	273,712	22,384,053	670,193	21,713,860	1,085,692.96
Sept.	37,032,311	4,360,718	19,348,013	22,045,016	291,006	21,754,010	651,141	21,102,869	1,055,143.49
Oct.	38,554,189	3,594,833	21,399,473	20,749,549	362,980	20,386,569	610,520	19,776,049	988,802.45
Nov.	36,553,385	2,359,742	20,943,904	17,969,223	267,399	17,701,824	529,971	17,171,853	858,592.63
Dec.	39,718,992	2,207,684	24,918,867	17,007,809	316,976	16,690,833	499,686	16,191,147	809,557.33
1953:									
Jan.	37,156,798	3,023,650	23,473,017	16,707,431	393,852	16,313,579	488,505	15,825,074	791,253.74
Feb.	33,821,828	3,654,827	21,981,618	15,495,037	351,403	15,143,634	453,470	14,690,164	734,508.22
Mar.	37,485,573	8,892,529	27,786,438	18,591,664	309,501	18,282,163	547,641	17,734,522	886,726.07
Apr.	39,166,099	9,805,602	29,122,793	19,848,908	347,967	19,500,941	584,245	18,916,696	945,834.94
May	41,951,579	11,944,650	33,599,373	20,296,856	353,633	19,943,223	597,603	19,345,620	967,281.08
June	44,741,139	10,327,258	31,129,032	23,939,365	353,015	23,586,350	706,623	22,879,727	1,143,986.34
Fiscal Year	474,164,107	66,530,258	301,755,344	238,939,021	3,964,177	234,974,844	7,036,534	227,938,310	$11,396,915.68
Aviation Fuel	16,432,219	71,887	2,745,283	13,758,823	6,473,052	7,285,771	218,570	7,067,201	282,688.04
Fiscal Year	490,596,326	66,602,145	304,500,627	252,697,844	10,437,229	242,260,615	7,255,104	235,005,511	$11,679,603.72
1953:									
July	47,038,241	11,579,446	35,257,204	23,360,483	356,418	23,004,065	689,208	22,314,857	$ 1,115,742.87
Aug.	47,590,626	10,757,544	34,423,072	23,925,098	414,937	23,510,161	704,738	22,805,423	1,140,271.15
Sept.	40,933,456	10,517,239	29,143,095	22,307,600	1,055,549	21,252,051	636,911	20,615,140	1,030,757.01
Oct.	40,319,906	9,116,755	27,950,333	21,486,328	474,315	21,012,013	629,748	20,382,265	1,019,113.22
Nov.	38,704,121	8,545,484	29,275,569	17,974,036	478,131	17,495,905	524,227	16,971,678	848,583.96
Dec.	35,210,648	8,995,088	26,192,909	18,012,827	454,413	17,558,414	526,130	17,032,284	851,614.19
1954:									
Jan.	26,572,275	8,222,843	18,287,755	16,507,363	505,965	16,001,398	479,480	15,521,918	776,095.95
Feb.	30,328,003	8,781,504	23,310,469	15,799,038	376,839	15,422,199	462,052	14,960,147	748,007.34
Mar.	34,412,637	9,369,446	24,765,574	19,016,509	387,188	18,629,321	558,402	18,070,919	903,545.95
Apr.	36,723,049	11,901,487	28,761,471	19,863,065	363,610	19,499,455	584,425	18,915,030	945,751.49
May	39,384,110	11,480,252	29,790,731	21,073,631	392,514	20,681,117	620,097	20,061,020	1,003,050.98
June	42,040,695	9,870,588	28,737,750	23,173,533	420,563	22,752,970	682,352	22,070,618	1,103,530.89
Fiscal Year	459,257,767	119,137,676	335,895,932	242,499,511	5,680,442	236,819,069	7,097,770	229,721,299	$11,486,065.00
Aviation Fuel	21,981,806	21,016	3,599,375	18,403,447	9,976,239	8,427,208	252,817	8,174,391	326,975.64
Fiscal Year	481,239,573	119,158,692	339,495,307	260,902,958	15,656,681	245,246,277	7,350,587	237,895,690	$11,813,040.64

NOTE: Increase 1953 over 1952, 28.46%; 1954 over 1953 11.42%. *Adjusted for inventory changes. **Deficiencies, penalties, interest and other adjustments not included.

SUMMARY BY MONTHS OF AVIATION FUEL GALLONAGE AND TAXES COMPILED FROM DISTRIBUTORS'
RETURNS FOR FISCAL YEARS ENDING JUNE 30, 1953 and 1954

onth of eturn	NUMBER OF GALLONS								
	Refined In Utah *	Imported Into Utah	Exported From Utah	Consumed in Utah (after inventory adjustment)	Tax Exempt Sales	Taxable Aviation Fuel Consumed In Utah	Statutory Allowance for Evaporation, etc. 3%	Net Gallons Taxable	Amount of Tax at 4¢ Per Gallon**
52:									
ly	1,417,116	5,088	495,730	926,474	437,609	488,865	14,666	474,199	$ 18,967.96
g.	1,189,260	3,710	255,914	937,056	359,232	577,824	17,334	560,490	22,419.60
pt.	1,342,161	5,141	339,556	1,007,746	479,526	528,220	15,846	512,374	20,494.96
t.	1,321,524	2,544	171,291	1,152,777	398,209	754,568	22,637	731,931	29,277.24
v.	1,090,394	3,975	87,032	1,007,337	415,046	592,291	17,768	574,523	22,980.92
c.	1,058,260	30,971	86,697	1,002,534	405,835	596,699	17,901	578,798	23,151.92
53:									
n.	1,003,090	636	27,723	976,003	418,201	557,802	16,734	541,068	21,642.72
b.	1,141,276	1,484	89,237	1,053,523	526,181	527,342	15,821	511,521	20,460.84
r.	1,442,789	4,134	185,769	1,261,154	550,944	710,210	21,306	688,904	27,556.16
r.	1,577,555	424	461,081	1,116,898	613,215	503,683	15,110	488,573	19,542.92
y	1,693,794	9,540	235,483	1,467,851	758,418	709,433	21,282	688,151	27,526.04
ne	2,155,000	4,240	309,770	1,849,470	1,110,636	738,834	22,165	716,669	28,666.76
	16,432,219	71,887	2,745,283	13,758,823	6,473,052	7,285,771	218,570	7,067,201	$282,688.04
53:									
ly	2,398,466	1,962	373,554	2,026,874	1,306,124	720,750	21,622	699,128	$ 27,965.12
g.	2,244,534	2,968	339,763	1,907,739	1,224,910	682,829	20,485	662,344	26,493.76
pt.	1,400,523	2,445	343,354	1,059,614	330,581	729,033	21,871	707,162	28,286.48
t.	1,380,414	1,272	344,468	1,037,218	298,467	738,751	22,163	716,588	28,663.52
v.	1,164,235	1,060	250,329	914,966	269,650	645,316	19,360	625,956	25,038.24
c.	1,199,561	-0-	254,498	945,063	246,421	698,642	20,960	677,682	27,107.28
54:									
n.	1,822,818	1,908	228,129	1,596,597	914,578	682,019	20,461	661,558	26,462.32
b.	1,630,493	-0-	260,546	1,369,947	834,839	535,108	16,053	519,055	20,762.20
r.	2,325,330	2,597	250,991	2,076,936	1,357,490	719,446	21,584	697,862	27,914.48
r.	1,548,899	3,498	266,757	1,285,640	549,771	735,869	22,076	713,793	28,551.72
y	2,649,404	1,875	295,929	2,355,350	1,589,925	765,425	22,962	742,463	29,698.52
ne	2,217,129	1,431	391,057	1,827,503	1,053,483	774,020	23,220	750,800	30,032.00
	21,981,806	21,016	3,599,375	18,403,447	9,976,239	8,427,208	252,817	8,174,391	$326,975.64

TE: Increase 1953 over 1952, 36.89%; 1954 over 1953 15.67%. * Adjusted for inventory changes. ** Deficiencies, penalties, interest and other adjustments not included.

MOTOR FUEL TAXES

Fiscal Year	Collections	Statutory Allowance for Collection Costs, etc., Equivalent to
Motor fuel (gasoline tax)		
1953	$11,310,752.01	$354,452.45
1954	11,762,584.65	354,888.50
Aircraft fuel tax		
1953	278,617.40	9,555.16
1954	325,943.28	10,112.68
Special fuel tax		
1953	705,061.51	
1954	759,246.99	
Combined collections or allowances		
1953	12,294,430.92	364,007.61
1954	12,847,774.92	365,001.18

the increase, beginning July 1, 1951, from 4 cents to 5 cents a gallon on all fuels except aviation fuel. With the former 4-cent tax, the collections increase in fiscal 1951 over fiscal 1950 was 9.0 percent on the automobile gasoline tax, 70.7 percent on aircraft fuel and 30.8 percent on the "use" or "special" fuel. Last year the corresponding percentages were 4.0 percent on automobile gasoline; 17 percent on aircraft fuel and 7.7 percent on special fuel.

For several years consumption of diesel fuels has been consistently increasing more rapidly, in proportion, than the use of motor vehicle gasoline. The special fuel tax is now producing around $65,000 a month average, in revenue to the state road system, as compared with about $1

VEHICLES USING DIESEL FUELS, FISCAL YEARS 1941-1954

Fiscal Year Ended June 30	No. of Operators	No. of Vehicles	TAX Amount	TAX 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
1953	610	2,981	662,050.60	222.09
1954	706	3,290	727,036.46	220.98

million monthly average from the tax on gasoline. Proceeds of the tax on aircraft fuel go to the aeronautics board and are used largely for the improvement and maintenance of the airports where the fuel is sold.

Motor Vehicle Dealers Administration Fund

LICENSES ISSUED BY MOTOR VEHICLE DEALERS ADMINISTRATOR

Fiscal Year Ended June 30	DEALERS IN New and Used Cars	DEALERS IN Used Cars Only	Motor Vehicle Salesmen	Total
1950	351	147	794	1292
1951	344	159	745	1248
1952	337	182	783	1302
1953	346	214	879	1439
1954	343	209	1072	1624

While a number of Utah automobile dealers holding franchises from manufacturers for the sale of new motor vehicles has remained about constant since the motor vehicle dealers' administration act became law in 1949, those licensed to deal in used cars only have increased about 40 percent, and the number of licensed salesmen, about 35 percent. The major portion of these increases has been recorded during the two years covered by this report.

The advisory board of this state agency finds that, after a five-year trial, three amendments should be made in the law, with the purpose of furnishing more adequate protection to the public from injury by the unscrupulous or questionable operations of a few dealers.

It is proposed by the board that the language be changed (possibly in subsection (c) of section 41-3-7, Utah Code Annotated 1953) so as to draw a sharp line of distinction between a new and a used car, and to prohibit the sale as a new car of any motor vehicle that has been "used" in the strict definition of that word.

The second change asked by the advisory board and the administrator directs attention to the present language of subsection A of section 41-3-23 of the code. In a highly competitive "buyer's market" sharp practice and high pressure salesmanship have developed forms of solicitation and advertising which it may be difficult to prove in a court of law are intentionally misleading or inaccurate but which, nevertheless, all too frequently have the same effect as if they were. Close analysis may show that a "lifetime guarantee" is in fact nothing of the sort; and that a supposed "offer" of a price away above the market for a "trade-in" is not in fact an offer at all. Such questionable devices may be "within the law" as it stands; but the advisory board holds that they are so dangerously close to outright fraud that they should be prohibited.

The third suggestion from the advisory board is that an "automobile auction" differs so far from the normal operations of a used car dealer that it should be required to take out a special class of license. The fee should be compensatory for the additional supervision by the state required at such sales; and the bond should be in an amount which recognizes the increased liabilities incurred in a single day's business. The advisory board contends that title certificates and proofs of ownership should be on hand for inspection at the time of the sale; and after each sale special reports should be made to the motor vehicle dealers' administrator, showing a full description of each vehicle sold, with the names of seller and buyer.

TAXES BASED ON INCOME

Individual Income Tax

YIELDS OF TAXES BASED ON INCOME

Fiscal Year	Corporation Franchise Tax Collections	Individual Income Tax Collections	Fiscal Year	Corporation Franchise Tax Collections	Individual Income Tax Collections
1941	$1,027,048.33	$ 892,210.34	1948	$2,260,495.79	$3,398,317.22
1942	1,290,624.79	1,277,120.99	1949	3,142,791.77	4,210,436.64
1943	1,434,006.48	2,051,016.95	1950	2,612,183.50	4,111,214.19
1944	1,500,546.34	2,450,956.69	1951	2,834,311.25	5,991.989.18
1945	1,472,641.35	2,332,752.66	1952	3,085,125.55	7,324,063.94
1946	1,320,945.66	2,579,188.52	1953	3,171,242.96	5,312,715.81
1947	1,573,661.92	3,177,317.12	1954	4,127,615.51	5,682,080.42

The law taxing income of individuals was adopted in 1931, effective for all taxable years ending in that year. Since then, six legislatures have made important changes. Since 1945, the changes have been toward greater exemptions or deductions and toward simplification.

The simplification has placed the tax commission in the position of having two income tax laws to administer. The short form revolves around the federal laws, so far as income, deductions, dependencies and statutes of limitations are defined. The long form adheres to the state definitions. The popularity of the short form was demonstrated by the fact that over 91% of the taxpayers have used it during the past fiscal year.

Without going into detail, some benefit more by use of the long form than by the short. In most cases, one benefits by using the short form. Going still further, it is possible, in many cases, for a taxpayer to pyramid his deductions by alternating between the long and short forms, thus obtaining substantial tax savings over the years.

Some of the problems are purely administrative. The others lie in the inherent differences in the two laws. What may come to the Utah treasury, because of the recent overhauling of the internal revenue code, can only be conjectured. Increased deductions and allowances, as well as increased exclusions from income, will cause more to turn to the short form. These benefits will partly be offset by a lower federal tax. The federal income tax is an allowable deduction on the Utah return, hence

INDIVIDUAL INCOME TAX SUMMARY, FISCAL YEARS 1951-1954

	1951	1952	1953	1954
Number of returns filed	211,924	227,413	203,562	212,797
Amounts collected				
Tax	$5,847,001.08	$7,205,764.33	$5,160,048.93	$5,597,620.63
Deficiencies	113,859.15	81,432.71	106,742.09	53,394.25
Penalties & interest	31,128.95	36,866.90	45.924.79	31,065.54
Total collections	$5,991,989.18	$7,324,063.94	$5,312,715.81	$5,682,080.42
Average per return	28.27	32.21	26.10	26.70

CORPORATION FRANCHISE TAX ADMINISTRATION

Fiscal Year	No. of Returns Filed	ASSESSMENTS Tax	Deficiencies	Penalties and Interest	Total of Assessments	Total of Collections
1934	3,640	$ 227,391.51	$ 16,185.69	$ 432.33	$ 244,009.53	$ 220,242.67
1935	3,576	308,268.00	59,197.78	1,160.08	368,625.86	349,921.44
1936	3,607	526,771.91	63,896.33	4,005.23	594,673.47	508,035.06
1937	3,504	732,459.92	82,970.11	5,352.57	820,782.60	750,423.11
1938	3,693	958,097.71	42,143.58	4,190.24	1,004,431.53	948,971.86
1939	3,548	753,860.63	62,244.20	6,145.42	822,250.25	947,408.92
1940	3,322	861,928.44	51,173.72	5,489.77	918,591.93	854,148.43
1941	3,236	968,324.94	74,200.23	9,044.59	1,051,569.76	1,027,048.33
1942	3,243	1,102,280.77	188,402.55	8,750.73	1,299,434.05	1,290,624.79
1943	3,040	1,482,460.93	156,325.42	6,901.78	1,645,688.13	1,434,006.48
1944	3,142	1,043,021.21	86,665.35	11,799.84	1,141,486.40	1,500,546.34
1945	2,932	1,477,409.38	77,778.38	10,060.27	1,565,248.03	1,472,641.35
1946	2,995	1,108,491.47	105,493.60	12,990.58	1,226,975.65	1,320,945.66
1947	3,226	1,621,223.08	87,768.42	9,553.13	1,718,544.63	1,573,661.92
1948	3,648	2,364,134.78	133,887.51	8,498.29	2,506,520.58	2,260,495.79
1949	4,003	2,820,293.42	271,676.21	71,411.53	3,163,381.16	3,142,791.77
1950	4,221	2,357,514.38	98,622.95	5,989.58	2,462,126.91	2,612,183.50
1951	4,245	2,743,568.74	135,318.28	13,142.50	2,892,029.52	2,834,311.25
1952	4,436	3,070,048.78	155,443.52	29,432.97	3,254,925.27	3,085,125.55
1953	5,195	2,651,057.98	447,261.28	59,646.10	3,157,965.36	3,171,242.96
1954	4,922	2,697,677.10	996,183.11	396,476.11	4,090,336.32	4,127,615.51

any changes in the federal code tend to be compensatory when it comes to computing the Utah individual income tax.

Corporation Franchise Tax

The corporation franchise tax law was adopted in 1931. No changes in rates have been made since, and no changes affecting income or deductions have been made since 1937. The corporation franchise tax is a tax for the privilege of doing business as a corporation in Utah. Since the tax is for a privilege, revenue is derived even if the corporation does not choose to exercise its franchise. The tax is a prepayment for the privilege of doing business during the coming year. The most common measure of the tax is the income for the taxable year covered by the return. If there has been a loss, or if the income has been relatively low, the tax is measured by the amount of tangible property within the state. There is a minimum tax in either event.

The accompanying table, entitled "Corporation Franchise Tax Administration," shows more returns were filed in 1953 and 1954 than in any other year. On the other hand, the revenue shows a distinct falling off. If it were not for an isolated partial settlement of a long standing case, the total collections in 1954 would be down about to the 1951 level.

Inheritance Tax

INHERITANCE TAX COLLECTIONS

Fiscal Year	Collections	Fiscal Year	Collections	Fiscal Year	Collections
1941 ...	$234,716.27	1946 ...	$349,696.83	1951 ...	$309,806.50
1942 ...	429,095.59	1947 ...	532,907.27	1952 ...	322,796.40
1943 ...	313,236.49	1948 ...	449,264.45	1953 ...	647,716.82
1944 ...	227,533.40	1949 ...	436,110.58	1954 ...	494,499.96
1945 ...	189,128.40	1950 ...	370,425.67		

Comments of this commission on the Utah inheritance or estate tax law will be found in the early section of the report devoted to recommendations. From the very nature of the tax accurate prediction of the annual yield is virtually impossible, but over a period of years it is naturally affected by prevailing economic conditions. For the first five years of the last decade, for example, the average annual yield was slightly less than $280,000. For the second five years, ended with June, 1950, it was somewhat in excess of $425,000. For the first four years of the present ten-year period, the average approaches $450,000.

TAXES MEASURED BY SALES TO CONSUMERS

The largest single source of revenue to the state that is collected by the state tax commission is the so-called "general" or "2 percent" sales tax, measured by the price the consumer pays for tangible personal property, admissions and certain utility services. The next largest are taxes paid by the motorist, for fuel consumed in his use of the highways. This depends on the gallonage taken into the fuel tank, rather than on the price. Taxes on sales of cigarettes, oleomargarine and beer are all measured by the volume of the goods purchased by the consumer. The school lunch and insurance taxes depend on the price paid for the commodity or service.

The mine occupation tax could be classed as a form of sales tax, since the measure is what the ore is worth at the mine mouth; but is usually classed as a severance tax, the only impost of that class as yet adopted by this state. Under present marketing conditions it is quite probable this tax is paid by the producer, rather than by the consumer.

The Utah insurance premium tax differs from other taxes measured by sales to the consumer in the fact that it takes the place of all other taxes; even, in most years, though not in 1952 or 1954, of a portion of the general property tax.

Sales and Use Taxes

Actual yield, as measured by collections of sales and use taxes made by this commission in the fiscal year ended June 30, 1954, shows an increase of 4.72 percent over that for the preceding fiscal year. However, the comparison between these two fiscal years is not reliable. This is because of amendments to the sales and use tax acts, enacted by the legislature of 1953, changing the period to be covered by most sales and use tax returns from two to three months. The reporting date also was set back from the 15th to the 30th of the month following the close of the period for which the return was made. The amendments were retroactive to January 1,

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	818.49
1946	10,913	3,630.88	8,388,486.27	768.67
1947	12,200*	13,367.68	11,162,221.48	914.94
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
1953	12,500*	60,825.86	17,184,543.99	1,374.76
1954	12,897	57,267.03	17,995,540.59	1,395.32

* Estimated.

ALLOTMENTS FROM EMERGENCY RELIEF FUND DURING FISCAL 1953

Fund or function		Amount Allotted	Net (non-lapsing) Disbursements	Percentage of Total for All Purposes
General fund, unrestricted		$ 1,750,000.00	$ 1,750,000.00	10.2
Department of public welfare				
Assistance and administration		8,095,000.00	8,095,000.00	(47.1)
Welfare institutions and agencies:				
Board of alcoholism	$ 25,000		24,998.21	
Juvenile court	125,000		124,999.70	
Industrial school	275,000		273,750.08	
Training school	475,000		437,692.05	
State hospital	1,050,000		1,047,287.25	
Tuberculosis sanatorium	161,400		153,604.97	
Miners' hospital	10,000		9,267.98	
Prison inmates' depend.	3,250		2,753.00	
Sub-total		$ 2,124,650.00	$ 2,074,353.24	(12.1)
Private welfare agencies receiving state support:				
Children's Aid Society	$ 5,000		$ 5,000.00	
Children's Service Soc.	18,500		18,500.00	
Neighborhood house	3,000		3,000.00	
Sub-total		$ 26,500.00	$ 26,500.00	(0.1)
Total, department of public welfare		$10,246,150.00	$10,169,353.24	59.2
State board of education				
School building survey Commission	$2,157,000		$ 2,157,000.00	
Minimum school program	750,000		749,999.10	
Rehabilitation	40,000		40,000.00	
School for deaf and blind	187,500		164,876.22	
Commission for adult blind	62,000		53,223.77	
Total, state board of education		$ 3,196,500.00	$ 3,165,099.09	18.4
Department of health				
Administration and services		$ 491,000.00	$ 448,383.06	2.6
Children's crippling diseases hospital		-	-	
Administration				
Department of finance	13,500			
Tax commission	150,000			
Capitol maintenance	6,050			
Miscellaneous claims	-			
Total, administration		$ 169,550.00	$ 169,550.00	1.0
State council of defense		$ 45,000.00		
Sub-total		$15,898,200.00	$15,702,385.39	91.4
Transferred to reserve building fund	$1,330,940.66	1,330,940.66		
Total available after lapses	137,758.98			
Total available for reserve			$ 1,468,699.64	8.6
Grand totals		$17,229,140.66	$17,171,085.03	100.0

ALLOTMENTS FROM EMERGENCY RELIEF FUND DURING FISCAL 1954

Fund or Function		Amount of Allotment	Percent of Total Allotted
General fund, unrestricted		$ 2,000,000.00	10.5
Department of public welfare			
Assistance and administration		6,072,498.86 (1)	(31.8)
Welfare institutions and agencies:			
Board of alcoholism	$ 25,000.00		
Juvenile court	170,000.00		
Industrial school	263,946.00		
Training school	587,500.00		
State hospital	1,300,000.00		
Tuberculosis sanatorium	177,500.00		
Miners' hospital	12,500.00		
Prison inmates' dependents	4,500.00		
Sub-total		2,540,946.00	(13.3)
Private welfare agencies receiving state support:			
Children's aid society	$ 7,500.00		
Children's service society	18,500.00		
Neighborhood house	3,000.00		
		29,000.00	(0.2)
Total, department of public welfare		$ 8,642,444.86	45.3
State board of education			
School building survey commission	$ —		
Minimum school program	6,550,000.00		
Rehabilitation	37,500.00		
Teachers' retirement 5% fund	625,000.00		
Educational employees' assistance	90,000.00		
School for deaf and blind	202,500.00		
Commission for adult blind	65,000.00		
Total, state board of education		$ 7,570,000.00	39.7
Department of health			
Administration and services	$ 491,000.00		
Children's crippling diseases hospital	101,409.50		
Total, department of health		$ 592,409.50	3.1
Administration			
Department of finance	$ 16,000.00		
Tax commission	195,000.00		
Capitol maintenance	6,050.00		
Miscellaneous claims	1,147.21		
Total, administration		$ 218,197.21	1.1
State council of defense		$ 50,000.00	0.3
Available for transfer to reserve building fund		$ —	
Grand totals		$19,073,051.57 (2)	100.0

(1) Appropriation for biennium for these purposes was $14,000,000.00, leaving $7,927,501.14 available for such functions in 1955 fiscal year.

(2) This amount is 106.1 percent of total received by the emergency relief fund from the sales and use taxes during the fiscal year. If public welfare had used half of its biennial appropriation the amount allotted would have been $20,000,552.71, or 111.2 percent of the receipts to the fund from such taxes.

STATUS OF EMERGENCY RELIEF FUND AT CLOSE OF FISCAL YEARS ENDED 1952, 1953 AND 1954

(Data assembled by research and statistics division from annual reports of state department of finance)

Collections as reported by state tax commission, division of accounting	$17,184,543.99	
Increments to fund from sales tax receipts, as reported by department of finance	17,171,085.03	
Net for refunds, adjustments, etc.	$ 13,458.96	
Balance in Emergency Relief Reserve Fund as of July 1, 1952		$8,153,950.16
" " " " " " " " July 1, 1953		8,129,504.08
Net decrease in balance during fiscal year		$ 24,446.08
Collections as reported by division of accounting, state tax commission	$17,995,540.59	
Increments to fund from sales tax receipts as reported by department of finance	17,984,557.42	
Net for refunds, adjustments, etc.	$ 10,983.17	
Balance in Emergency Relief Reserve Fund as of July 1, 1953		$8,129,504.08
" " " " " " " " July 1, 1954		7,225,242.16
Net decrease in balance during fiscal year		$ 904,261.92

1953, which was in the middle of the fiscal year 1953. As the law stands now, a tax paid through the mail on business done in January, February and March might not reach this office in time to be recorded as an April collection. Roughly, collections made during fiscal 1953 covered taxes on sales made from and including May, 1952, to March, 1953, or only 11 months; while collections for fiscal 1954 were on sales made during the twelve months from April, 1953 through March, 1954.

Sales and use tax collections for the 12-month period beginning September 1, 1953, and ended August 31, 1954, totaled $18,019,215.67, which sum is $440,446.11 or 2.39 percent less than the yield of these taxes for the 12 months immediately preceding. These taxes, in the main, were on business done in Utah during the fiscal years 1954 and 1953, respectively.

If the percentage of decrease were to remain constant at 2.39 percent for collections during the current fiscal year, collections between July 1, 1954 and June 30, 1955, would total $17,566,000.

Where Sales Tax Money Goes

First claim on the sale and use tax proceeds has, as if by common consent, been accorded to the relief activities, administered through the Utah public welfare department. In the fiscal year ended June 30, 1954, nearly a third (31.8 percent) of all the revenue derived from the state sales tax, and its complement, the use tax, was appropriated by the legislature to the various forms of public assistance handled by the welfare commission and its county or district offices. Another sixth of the total spent from the emergency relief fund in fiscal 1954, as shown by the department of finance reports, went to the Utah state hospital and kindred institutions and agencies supported or aided by the state. In this list are included, along with the expenditures for institutions and agencies under the control of the state department of public welfare, the allotments to the state health department and also allotments to the state board of education for the state school for the deaf and blind and for the commission

for the adult blind. Thus it is found that in fiscal 1954 approximately one-half (49.8 percent) of the expenditures from the emergency relief fund was devoted to what may be roughly classed as welfare purposes.

The schools were the chief beneficiaries of the other half of the expenditures from the emergency relief fund in fiscal 1954. Including $6,550,000 appropriated by the legislature from this source to the uniform school fund annually, $625,000 to the teachers' retirement 5 percent fund, and some smaller items, the district schools took 38.3 percent of all allotments from the relief fund. The state general fund, which supports the state administration and the various institutions and agencies, including the institutions of higher education, received a direct "unrestricted" appropriation of $2,000,000 annually. Other allotments, totaling $268,000, were made to administrative purposes (including $195,000 for the tax commission, which administers the sales and use tax acts). Thus the proportion of expenditures from the emergency relief fund for what may be roughly classed as general fund purposes amounted to a little less than one-eighth of the total allotted from that fund during the fiscal year 1954.

The total of such allotments is shown to be $19.1 million. The emergency relief fund had some small sources of income in addition to the proceeds of the sales and use taxes, but, by comparison, they are almost inconsequential. The total increment to the relief fund from the two taxes was just under $18 million; and the balance in the emergency relief reserve fund is shown by the department of finance reports to have decreased slightly more than $900,000 during the fiscal year. If one-half of the two-year appropriation to the department of public welfare had been expended in the first half of the period, the emergency relief reserve fund would have had allotments during fiscal 1954 close to $2 million in excess of the revenue during the period from the sales and use taxes, and the balance in the fund at the close of the fiscal year would have been about $1.8 million less than it was July 1, 1953.

The over-allotment, of course, was the result of over-appropriation from the emergency relief fund. No surplus in the emergency relief fund was available in the fiscal year 1954 for the reserve building fund. The building fund was created in 1947, to be fed from any balance in the emergency relief fund in excess of $5 million. The balance was maintained at that figure until the special session of 1953, when it was provided that it might be reduced to $3.5 million until July 1, 1955, on which date it was to be restored to $5 million. However, during the entire fiscal year ended June 30, 1954 the balance in the relief fund, after quarterly allotments from appropriations, has been less than $3.5 million, and the building program authorized by chapter 118, Laws of Utah, 1953, regular session, and totaling $6,273,000 has been without funds from this source.

Insurance Premium Tax

It is perhaps not commonly recognized that the largest source of free revenue from taxes going directly to the state of Utah's general fund is the insurance premium tax. After deductions had been made in the fiscal year ended June, 1954, for contributions from fire and life insurance companies to the firemen's pension fund, the annual report of the department of finance, certified by the state auditor, shows that nearly $1.4 million from this tax went as unrestricted and unearmarked revenue to the maintenance of state government and its non-welfare institutions, including the colleges and the university.

Next in size to the insurance premium tax, as a source of tax revenue

INSURANCE PREMIUM TAX COLLECTIONS, FISCAL YEARS 1951-2-3 AND 4

Coverage	1951	1952	1953	1954
Life	$ 541,914.39	$ 483,081.77	$ 549,243.83	$ 609,320.44
Fire	210,542.85	186,369.46	222,361.80	222,441.91
Foreign fire	15,122.02	15,243.13	13,981.23	13,645.96
Mutual fire	12,203.44	15,056.43	17,915.76	19,340.61
County mutual fire	890.53	1,007.35	1,063.03	1,190.94
Casualty and surety	217,114.42	367,337.55	417,951.76	486,575.20
Assessment Health and accident	12,263.94	11,147.20	10,491.03	11,025.17
Reciprocal	39,435.99	55,693.88	70,871.86	71,930.13
Title	1,036.92	1,321.89	1,101.16	1,755.41
Ocean marine	46.88	49.63	46.74	52.55
Self-insurers	51,631.68	72,282.43	81,546.49	84,736.97
Totals	$1,102,203.06	$1,208,590.72	$1,386,574.69	$1,522,015.29

going direct to the state general fund, is the cigarette tax, which in fiscal 1954 netted $0.9 million, after deduction of the uniform school fund's share of the levy on the "fag" consumers.

The table showing "Insurance Premium Tax Collections" for the past four fiscal years is subject to the criticism that the classification of companies for the fiscal year ended June 30, 1951, was on a different basis from that adopted for the other three years, figures for which are more accurately comparable. The table shows that in the past two years there was an increase of 25.9 percent in the yield from this tax. In dollars, the largest increase for the two-year period is shown in the casualty and insurance class, with which the self insurers are combined; workmen's compensation insurance, along with motor vehicle business, contributes largely to this group. Such companies increased their taxable business in the two year interval by close to 30 percent. The 26 percent increase in life insurance was almost as large in dollars paid in taxes. Life insurance contributed 40 percent of the total of the tax. The four classes of companies writing fire insurance increased their taxable premiums by 18 percent, and contribute altogether about 17 percent of the total tax. Percentage-wise, all classes of companies except the assessment health and accident concerns showed increases in 1954 over business done in 1952.

The tax on insurance companies is imposed in section 31-14-4, Utah Code Annotated 1953, which requires each company doing insurance business in Utah to pay a tax of 2½ percent of the total premiums received by it "from insurance covering property or risks located in this state" during the preceding calendar year, less premiums returned to policy-holders and other deductions. Ocean marine business is taxed on the net profits from Utah business and domestic benefit or cooperative benefit association policies are exempted.

Subsection (3) of the section further provides:

> "If any insurance company shall have paid a property tax in the state of Utah or any fee for examination required by this code during said year, it shall be entitled to deduct from the tax herein provided for the amount of such property tax paid for general state purposes, and the amount of any such examination fee. The taxes and fees as provided herein shall be in lieu of all other state, county, and municipal licenses and fees of every kind and character."

The chapter also contains a "reciprocity" provision, which might be termed rather a "retaliatory" provision. Under this, if a sister state charges a Utah company higher rates or fees than are provided in the Utah act, for doing business in the sister state, then companies organized in such sister state shall pay taxes and fees in Utah on the same scale as the Utah company is charged in the sister state.

There are two features in which the above cited provisions differ from those of most other states:

(1) Formerly the Utah law imposed the tax on receipts from "business" done in this state, instead of from "insurance." Considerations paid for annuities are not now classed as taxable in Utah.

(2) Only a few states permit the deduction of the examination fee from the tax to be paid.

Cigarette and Oleomargarine Taxes

CIGARETTE AND OLEOMARGARINE TAXES

Fiscal Year	Net Collections	Discount Allowed Distributors
Cigarette Tax		
1953	$ 978,854.77	$105,071.74
1954	1,231,462.85	102,038.23
Oleomargarine Tax		
1953	$ 640,674.01	$ 71,114.30
1954	601,513.36	66,890.96

The 25 percent increase in collections from the tax on cigarette sales was due to the fact that the legislature in special session passed a new law, effective February 18 last, increasing the state tax from 2 cents to 4 cents a pack, the additional two cents to accrue to the benefit of the uniform school fund. The expected revenue to the minimum school program from this source assisted in a reduction of the state school equalization property tax levy to zero for the present school year.

Accruals to the school fund from the cigarette tax for the four and a fraction months that the new law was in effect totaled $290,912.15. The general fund benefited from a 2-cent tax throughout the year and received $940,550.70 as a result. This compared with $978,854.77 for the preceding year. Apparently the decrease in consumption of cigarettes in Utah is following about the same line as has been noted throughout the nation for the past several months.

The new law also decreased the discount allowed for purchases of stamps in quantities of $25 or more from 10 percent to 5 percent. It is rather doubtful that either feature of the law had any appreciable effect on the consumption of cigarettes in this state.

The same section of the law, which formerly allowed the discount of 10 percent on purchases of cigarette stamps, still allows a similar reduction in the price to be paid for oleomargarine stamps. The oleomargarine discount rate was not changed. This commission's opinion on the oleomargarine tax law is discussed in an earlier section of this report. But aside from the policy question there discussed, it is difficult to see why the discount for quantity purchases of oleomargarine stamps should be twice that for purchases of cigarette stamps. Each single package of

cigarettes must be properly stamped as required by law. But only the cartons in which the packages of oleomargarine are contained need bear a stamp. The oleomargarine distributor, therefore, is allowed 24 cents for attaching a $2.40 stamp to a carton of 24 pounds of colored oleomargarine. The consumer pays the full 10 cents a pound tax, but the state receives only 9 cents out of that particular dime.

The federal government imposes a tax of 8 cents a package on the ordinary sized cigarette. Thus the Utah consumer pays a total of 12 cents a package in taxes, which is about the same as saying the cigarette is paying a combined federal and state sales tax of 100 percent. Colored oleomargarine sold in Utah, by the same token, pays about a 30 percent tax. Both cigarettes and oleomargarine are exempt from the 2 percent general sales tax.

Alcoholic Beverages

TAXES ON ALCOHOLIC BEVERAGES, CIGARETTES, OLEOMARGARINE

Fiscal Year	Beer (1)	Cigarette (2)	Oleomargarine (3)	School Lunch (4)
1941	$110,363.77	$ 369,426.91	$ 44,992.70	$.
1942	124,766.47	438,576.58	90,594.96	.
1943	198,745.30	634,136.86	98,032.27	27,057.70
1944	198,538.17	646,325.80	97,831.90	394,685.27
1945	221,057.45	553,147.19	100,608.75	432,960.42
1946	307,334.24	757,165.19	99,888.90	498,106.21
1947	306,978.03	826,940.06	147,389.68	505,761.11
1948	305,830.29	888,009.38	268,110.00	488,655.42
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
1953	215,158.89	978,854.77	640,674.01	554,097.56
1954	218,762.55	1,231,462.85	601,513.36	530,875.30

(1) Rate increased to $1.10 per barrel, in lieu of sales tax, May 8, 1945.
(2) Rate increased from two mills to four mills per cigarette, effective February 18, 1954. Collections in fiscal 1954 under two mill tax, as previously in effect, amounted to $940,550.70. The additional $290,912.15 went to the uniform school fund.
(3) Oleomargarine license fee abolished in 1947.
(4) 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.

Any beverage containing more than 3.2 percent alcohol can be legally sold in Utah only by the state liquor control commission. Sales to the United States government and its agencies are exempt from the tax. The control commission is required by law to take the same percentage of profit on "heavy" beer as on distilled liquors. The result is that Utah collects no tax on beer with more than 3.2 percent alcoholic content; and the statutory requirement of a tax of $4 a barrel on such product is not merely a nullity, but a source of administrative expense. Yet Utah sometimes gets credit in national publications for taxing beer—any beer—at $4 a barrel. As a matter of fact the statutory tax on "light" beer of $1.10 a barrel—which is not high as such taxes go among the states—is the tax that yielded about $219,000 in fiscal 1954.

A new method of collecting the tax—"at the source"—instead of using the former stamps, became effective July 1, 1953. While it confused monthly

collection statistics for a time, it appears to have had little further effect, and the collections for fiscal 1954 were slightly higher than for fiscal 1953. Beer consumption in Utah, as well as nationally, has been rather on the decline in recent years.

In contrast the school lunch tax, which is a 4 percent tax imposed on sales by the state liquor control commission, reached an all time high in 1953, and declined about 4 percent, as shown in the tabulation "Taxes on Alcoholic Beverages, Cigarettes, Oleomargarine," in fiscal 1954. The name indicates the use to which the school lunch fund tax is devoted. The exclusion, by the 1953 legislature in regular session, of the federal tax on liquors from the tax base, probably accounts for the reduction in yield from this tax in fiscal 1954.

MISCELLANEOUS TAXES

Mine Occupation Tax

Mention has already been made of this severance tax. Since it is collected from comparatively few taxpayers—only from mines producing more than $50,000 in ores annually—and since reports from the taxpayers are quite similar to other reports made by most of such companies, the tax is not costly to collect.

As will be shown by examination of table 12, toward the close of the statistical schedules portion of this report, the yield from this tax since 1951 has set a new record each year; and in fiscal 1954, it passed the $2 million mark for the first time. The money is placed, by law, in the mine occupation tax reserve fund, which is disbursed to the general fund on a five-year moving average. For this and the next four years, therefore, the general fund will receive benefit from the record collections of the last fiscal year unless—as was done by the 1953 legislature—money is appropriated from the reserve to other funds. The uniform school fund was the beneficiary of the 1953 act, and it was provided that district boards of education were to spend the $1,525,000 appropriated "to increase compensation of personnel as a reward for outstanding service and to defray school costs already incurred by contractual agreement and otherwise for the current (that is the 1953-54) fiscal year." The act terminated last June 30.

Car and Bus Tax

The only property tax actually collected by the tax commission is the amount due from the owners of rolling stock of private companies operating on railroads in this state and of common carriers by motor vehicle. The yield of the tax is distributed to the county treasurers on a wheel-mileage basis, the state's share, when any state tax is levied, going direct to the state treasurer.

Public Service Commission Fund

This commission also collects, from public utilities operating under the public service commission act, a fee, proportioned on gross receipts, with a minimum tax, the proceeds going to pay 75 percent of the state's cost of regulating public utilities. The amount to be collected is fixed biennially by the legislature.

STATISTICAL SCHEDULES

TABLE 1 — SUMMARY OF ALL ASSESSED VALUES SET BY STATE TAX COMMISSION FOR PROPERTY TAX FOR 1953

County	Air Lines	Auto.Pass. & Freight, Bus Term'l. & Transit	Gas & Pipe Line Companies	Power Companies	Railroads, Terminal, Car Co's. & Express	Tele-graph Co's.	Tele-phone Co's.	Water Co's.	MINING COMPANIES Real Estate, Improvements, Machinery	MINING COMPANIES Two Times Average Net Proceeds	Total
Beaver	$ 18,040	$ 29,468	$ -	$ 415,904	$ 1,751,243	$ 1,402	$ 207,351	$ -	$ 153,914	$ -	$ 2,577,322
Box Elder	16,080	155,889	958,369	2,892,750	10,261,192	26,806	382,769	-	100,802	-	14,794,657
Cache	3,820	40,294	-	1,701,549	1,440,601	3,005	469,630	-	15,780	-	3,674,679
Carbon	3,310	37,804	-	592,584	6,009,096	10,832	263,398	57,476	10,247,131	-	17,221,631
Daggett	-	163	170,430	-	-	-	400	-	200	-	171,193
Davis	13,340	137,741	2,085,181	993,666	3,146,674	9,855	634,650	18,501	17,448	-	7,057,056
Duchesne	18,030	25,365	916,719	221,032	-	-	102,550	-	170,396	-	1,454,092
Emery	11,050	26,660	50	308,255	2,615,816	8,976	57,596	-	2,310,108	-	5,338,511
Garfield	22,570	19,363	-	62,349	-	-	185,324	-	11,493	-	301,099
Grand	15,290	45,524	-	127,964	2,979,212	11,975	61,269	-	107,898	53,224	3,402,356
Iron	26,240	60,577	-	1,014,795	3,359,520	2,317	519,098	900	2,121,296	24,285,623	31,390,366
Juab	16,740	61,947	-	238,729	2,746,355	1,462	141,288	12,800	590,242	114,824	3,924,387
Kane	19,660	19,052	-	63,476	-	-	60,665	-	2,720	-	165,573
Millard	39,940	63,888	-	192,075	3,928,638	3,886	197,231	-	17,826	-	4,443,484
Morgan	24,260	23,412	799,358	238,979	1,721,068	3,407	125,896	-	1,840,874	-	4,777,254
Piute	-	12,242	-	59,412	149,910	588	27,809	-	103,154	-	353,115
Rich	-	531	118,418	67,165	30	-	15,554	-	13,414	-	215,112
Salt Lake	148,916	1,745,865	5,311,343	14,683,161	10,016,438	123,613	7,286,809	225,288	28,232,060	167,906,832	235,680,325
San Juan	-	25,950	-	6,045	-	-	20,226	-	127,695	-	179,916
Sanpete	-	31,368	-	218,794	1,798,788	9,111	117,513	-	26,477	-	2,202,051
Sevier	-	31,947	-	284,785	1,211,706	5,952	233,170	-	924,274	-	2,691,834
Summit	33,490	52,223	1,903,842	330,859	3,760,023	5,660	487,845	4,670	931,138	355,437	7,865,187
Tooele	37,500	220,176	239,190	437,293	7,019,796	21,140	1,192,460	61,196	1,509,838	69,537	10,808,126
Uintah	15,986	33,909	454,847	362,461	30	194	126,866	-	3,891,404	-	4,885,697
Utah	24,134	132,572	949,773	5,553,529	8,803,679	24,305	1,125,360	-	691,506	20,073	17,324,931
Wasatch	-	26,303	191,958	231,941	775,286	2,275	75,129	-	460,492	599,160	2,362,544
Washington	19,740	75,150	-	337,966	-	120	279,996	-	19,242	1,316	733,530
Wayne	9,470	1,135	-	9,240	-	-	38,163	-	-	-	58,008
Weber	10,576	181,111	1,274,803	2,531,904	8,645,714	28,800	1,272,419	-	-	-	13,945,327
TOTALS	$548,182	$3,317,629	$15,374,281	$34,178,662	$82,140,815	$305,681	$15,708,434	$380,831	$54,638,822	$193,406,026	$399,999,363

TABLE 2 -- NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR 1953

County	HORSES AND MULES: On Range Number	On Range Value	Otherwise Assessed Number	Otherwise Assessed Value	CATTLE: On Range Number	On Range Value	Otherwise Assessed Number	Otherwise Assessed Value	SHEEP* Number	SHEEP* Value	SWINE** Number	SWINE** Value	POULTRY Value	Total
Beaver	89	$ 890	452	$ 10,470	11,805	$ 274,434	2,757	$ 86,532	54,127	$ 215,659	172	$ 981	$ 1,775	$ 590,741
Box Elder	626	6,290	1,192	25,090	22,165	487,847	13,830	412,157	65,579	237,342	834	4,439	6,700	1,179,865
Cache	642	6,440	666	14,060	5,785	122,250	18,933	549,217	2,349	9,830	778	5,083	17,760	724,640
Carbon	220	2,320	34	715	2,806	69,350	389	12,505	11,847	43,740	-	440	640	129,710
Daggett	102	1,080	154	3,155	3,182	75,489	13	381	10,326	35,189	86	780	374	116,448
Davis	118	1,770	687	18,325	4,676	93,963	6,688	212,698	2,157	6,918	460	2,256	2,963	338,893
Duchesne	770	11,565	929	14,490	16,700	440,975	8,761	311,040	45,581	170,455	581	6,720	5,775	961,020
Emery	188	1,905	792	17,468	14,644	355,602	1,186	39,869	35,809	109,710	490	4,301	3,111	531,966
Garfield	158	1,645	424	9,838	13,924	321,643	1,265	45,818	21,460	85,385	141	972	5	465,306
Grand	92	920	456	11,240	6,462	160,925	342	20,207	40,667	202,507	95	980	988	397,767
Iron	155	1,670	352	7,600	11,452	255,585	1,131	39,307	51,656	201,284	233	2,089	1,127	508,662
Juab	106	1,265	446	10,046	6,275	198,978	1,011	43,839	55,519	225,340	162	998	2,590	483,256
Kane	71	710	273	6,610	8,442	208,373	364	12,281	12,025	47,629	100	655	530	276,788
Millard	21	210	1,447	32,155	30,820	671,310	6,210	198,715	162,842	662,040	1,269	7,315	16,260	1,588,005
Morgan	175	2,380	105	2,225	3,269	72,636	1,144	44,670	2,346	12,861	1,186	5,169	1,219	141,160
Piute	-	-	324	6,870	5,829	124,389	1,479	58,192	3,764	13,213	179	1,295	-	203,959
Rich	310	5,810	276	5,520	18,788	431,309	1,096	47,990	22,814	89,000	-	-	-	579,629
Salt Lake	-	-	1,269	36,745	-	-	16,958	297,575	10,231	31,455	3,303	27,985	104,780	498,540
San Juan	14	210	639	14,896	11,294	232,078	1,562	46,869	32,605	112,672	127	695	579	407,999
Sanpete	560	6,125	1,120	22,570	18,873	402,485	9,748	232,295	35,488	112,050	705	4,050	23,075	802,650
Sevier	473	7,020	625	13,757	14,039	293,506	7,384	245,561	21,579	85,425	537	3,258	8,276	656,803
Summit	319	3,305	424	8,835	3,421	75,230	5,840	181,025	6,831	23,575	67	545	4,175	296,690
Tooele	249	2,575	687	15,525	8,631	202,677	1,582	50,212	26,434	510,486	199	1,104	1,453	784,032
Uintah	317	7,670	1,360	29,820	14,925	342,984	4,683	155,555	82,320	326,553	1,044	5,287	5,036	872,905
Utah	968	17,575	1,588	35,269	33,308	763,027	12,028	363,910	36,038	129,143	1,424	7,821	52,072	1,368,817
Wasatch	54	920	392	8,560	5,754	123,137	4,458	137,362	3,302	11,830	6	65	2,825	284,699
Washington	-	-	430	10,625	9,766	244,815	1,860	64,470	3,470	13,580	156	1,215	29,140	363,845
Wayne	29	305	398	8,100	7,346	162,179	858	30,271	12,222	46,699	188	1,197	2,820	251,571
Weber	188	2,230	1,068	24,110	4,544	98,760	13,753	428,810	3,619	15,940	648	3,500	9,150	582,500
TOTALS	7,014	$94,805	19,009	$424,689	318,925	$7,305,936	147,313	$4,369,333	875,007	$3,787,710	15,170	$101,195	$305,198	$16,388,866

* These columns include 997 goats, nearly all in Carbon, Salt Lake and Utah Counties, assessed for $3,065.
** These columns include bees, foxes and mink.

TABLE 3 — ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR 1953

County	IMPROVED FARM LAND: DRY Assessed Acreage	DRY Amount Per Acre	DRY Value	IRRIGATED Assessed Acreage	IRRIGATED Amount Per Acre	IRRIGATED Value	UNIMPROVED FARM LAND Assessed Acreage	Amount Per Acre	Value	PERMANENT PASTURE Assessed Acreage	Amount Per Acre	Value
Beaver	216	$ 6.18	$ 1,335	29,045	$32.80	$ 952,610	32,873	$ 2.12	$ 69,630	-	$ -	$ -
Box Elder	243,991	14.22	3,469,430	72,202	62.14	4,486,480	-	-	-	20,632	12.64	260,860
Cache	81,569	20.57	1,677,925	91,718	57.52	5,275,487	2,736	13.98	38,255	-	-	-
Carbon	-	-	-	12,212	33.15	404,755	176	11.02	1,940	-	-	-
Daggett	-	-	-	5,556	22.52	125,100	4,129	12.23	50,478	-	-	-
Davis	5,068	21.67	145,230	19,570	107.12	2,096,240	618	28.72	17,750	-	-	-
Duchesne	2,037	3.37	6,870	90,486	18.46	1,670,010	25,133	1.63	40,980	-	-	-
Emery	-	-	-	48,714	24.18	1,177,715	7,794	3.01	23,423	-	-	-
Garfield	-	-	-	25,656	24.22	621,281	-	-	-	-	-	-
Grand	-	-	-	5,544	46.48	257,717	4,020	4.27	17,184	-	-	-
Iron	2,567	8.66	22,235	27,755	36.09	1,001,795	160,156	2.26	362,090	-	-	-
Juab	61,488	12.48	767,235	15,678	34.00	529,295	6,205	2.70	16,760	-	-	-
Kane	4,158	6.96	28,949	6,031	32.83	198,021	60	6.00	360	-	-	-
Millard	75,965	8.47	643,700	85,001	27.73	2,357,340	-	-	-	-	-	-
Morgan	3,390	14.58	49,430	8,520	53.38	454,802	2,222	7.28	16,177	-	-	-
Piute	-	-	-	11,314	42.20	477,381	10,353	23.25	240,718	-	-	-
Rich	2,321	8.77	20,360	26,926	19.20	516,980	15,843	14.50	229,780	-	-	-
Salt Lake	35,618	18.85	671,435	60,785	108.58	6,599,805	6,281	45.03	282,855	-	-	-
San Juan	137,915	4.63	638,867	8,738	15.97	139,565	30,082	3.09	92,882	-	-	-
Sanpete	17,961	10.40	186,785	108,190	25.88	2,799,845	788	6.06	4,775	-	-	-
Sevier	125	8.00	1,000	41,644	57.40	2,390,286	12	33.47	394	19,008	19.88	377,949
Summit	1,730	14.81	25,610	28,580	37.17	1,062,435	6,445	12.53	80,775	-	-	-
Tooele	16,659	7.98	132,911	6,012	48.74	293,026	10,863	5.19	56,398	-	-	-
Uintah	2,412	5.12	12,350	66,607	23.56	1,569,401	9,169	5.47	50,125	-	-	-
Utah	31,762	14.77	469,240	130,419	56.24	7,335,373	144	52.03	7,486	-	-	-
Wasatch	232	14.33	3,324	19,779	42.77	845,993	3,830	13.20	50,569	-	-	-
Washington	15,653	7.04	110,215	14,279	76.42	1,091,235	2,618	4.58	12,000	-	-	-
Wayne	-	-	-	10,190	30.32	308,971	306	5.25	1,610	6,136	17.73	108,803
Weber	4,153	29.51	122,550	38,454	90.02	3,461,670	39,681	15.39	610,520	-	-	-
TOTALS AND STATE AVERAGES	746,990	$12.33	$9,206,986	1,115,605	$45.27	$50,500,614	382,538	$ 6.21	$2,375,914	45,776	$16.33	$747,612

TABLE 3 — ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR 1953 — Continued

County	FRUIT LAND Assessed Acreage	FRUIT LAND Amount Per Acre	FRUIT LAND Value	GRAZING LAND Assessed Acreage	GRAZING LAND Amount Per Acre	GRAZING LAND Value	Other Land Value	Aggregate Value of Acreage	Town and City Lots Value	Aggregate Value of Real Estate
Beaver	-	$ -	$ -	106,618	$1.41	$ 150,145	$ 20,235	$ 1,193,955	$ 235,345	$ 1,429,300
Box Elder	-	-	-	1,122,229	.96	1,080,370	266,925	9,564,065	892,905	10,456,970
Cache	-	-	-	221,365	2.50	554,005	18,445	7,564,117	2,275,340	9,839,457
Carbon	1	165.00	165	232,361	2.69	625,995	144,545	1,177,400	1,456,275	2,633,675
Daggett	-	-	-	45,189	1.99	89,948	8,322	273,848	-	273,848
Davis	830	58.69	48,735	61,972	6.52	403,975	-	2,711,930	3,467,755	6,179,685
Duchesne	-	-	-	484,268	1.46	705,345	37,255	2,460,460	302,350	2,762,810
Emery	-	-	-	121,762	1.51	183,326	38,245	1,422,709	139,933	1,562,642
Garfield	-	-	-	106,684	1.42	151,915	18,132	791,328	111,759	903,087
Grand	184	70.01	12,913	27,303	2.96	80,826	142,444	511,084	70,294	581,378
Iron	-	-	-	111,204	2.50	277,567	444,409	2,108,096	793,442	2,901,538
Juab	-	-	-	211,617	1.63	345,505	16,845	1,675,640	348,110	2,023,750
Kane	-	-	-	233,962	1.67	389,632	6,913	623,875	127,810	751,685
Millard	-	-	-	327,576	1.16	378,505	20,375	3,399,920	448,805	3,848,725
Morgan	-	-	-	331,177	2.33	773,134	5,514	1,299,057	44,276	1,343,333
Piute	-	-	-	26,425	1.37	36,320	11,221	765,640	39,417	805,057
Rich	-	-	-	306,648	2.52	771,290	3,450	1,541,860	30,270	1,572,130
Salt Lake	2,066	60.18	124,315	93,476	2.31	215,565	710,300	8,604,275	42,292,855	50,897,130
San Juan	-	-	-	182,570	1.84	335,808	14,727	1,221,849	93,267	1,315,116
Sanpete	-	-	-	283,901	1.37	390,060	55,965	3,437,430	583,180	4,020,610
Sevier	-	-	-	148,403	1.62	240,979	2,410	3,013,018	714,865	3,727,883
Summit	-	-	-	582,924	2.24	1,304,170	25,410	2,498,400	216,815	2,715,215
Tooele	5	79.00	395	267,575	1.33	356,552	111,001	950,283	404,270	1,354,553
Uintah	-	-	-	259,480	1.54	400,103	19,610	2,051,589	348,160	2,399,749
Utah	-	-	-	371,372	1.70	629,564	2,141,296	10,582,959	4,631,828	15,214,787
Wasatch	-	-	-	257,053	2.28	587,185	8,411	1,495,482	230,119	1,725,601
Washington	-	-	-	204,237	1.92	392,320	6,980	1,612,750	828,190	2,440,940
Wayne	62	75.66	4,691	24,161	1.19	28,841	1,093	454,009	37,405	491,414
Weber	-	-	-	166,038	2.42	401,915	659,365	5,256,020	9,951,378	15,207,398
TOTALS AND STATE AVERAGES	3,148	$ 60.73	$191,214	6,919,549	$1.77	$12,280,865	$4,959,843	$80,263,048	$71,116,418	$151,379,466

TABLE 4 — VALUE OF PERSONAL PROPERTY ASSESSED BY THE COUNTY ASSESSORS FOR 1953

County	Merchandise and Supplies	Machinery Tools and Implements	MOTOR VEHICLES Number Assessed	MOTOR VEHICLES Amount Per Vehicle	MOTOR VEHICLES Value	Personal Property Not Otherwise Enumerated	Livestock	Total
Beaver	$ 175,538	$ 136,181	1,431	$295.54	$ 422,920	$ 27,587	$ 590,741	$ 1,352,967
Box Elder	1,037,665	1,025,420	7,216	317.83	2,293,455	30,580	1,179,865	5,566,985
Cache	1,623,610	1,322,538	9,686	275.11	2,664,713	18,707	724,640	6,354,208
Carbon	967,885	163,965	7,677	300.44	2,306,485	4,245	129,710	3,572,290
Daggett	14,486	37,705	110	257.64	28,340	2,998	116,448	199,977
Davis	2,232,025	3,167,264	11,753	312.17	3,668,963	6,883	338,893	9,414,028
Duchesne	443,655	495,055	2,528	354.83	897,020	85,155	961,020	2,881,905
Emery	122,261	313,609	1,858	312.04	579,766	6,686	531,966	1,554,288
Garfield	73,336	162,728	934	329.22	307,500	19,120	465,306	1,027,990
Grand	79,813	237,768	802	357.16	286,445	55,713	397,767	1,057,506
Iron	626,155	258,891	3,488	315.63	1,100,921	22,478	508,662	2,517,107
Juab	358,894	368,618	1,834	324.40	549,946	43,512	483,256	1,804,226
Kane	137,922	114,789	745	310.62	236,410	7,155	276,788	773,064
Millard	674,085	621,555	3,349	310.39	1,039,495	36,020	1,588,005	3,959,160
Morgan	145,974	43,945	1,021	317.31	323,974	400	141,160	655,453
Piute	50,742	94,610	580	301.43	174,830	-	203,959	524,141
Rich	32,750	78,320	615	346.34	213,000	800	579,629	904,499
Salt Lake	36,145,660	16,191,805	97,073	298.24	28,950,715	5,108,370	498,540	86,895,090
San Juan	231,634	272,332	891	347.69	309,790	42,668	407,999	1,264,423
Sanpete	557,880	478,690	4,561	270.16	1,232,200	68,625	802,650	3,140,045
Sevier	757,918	345,545	4,350	282.55	1,229,107	14,596	656,803	3,003,969
Summit	40,705	180,700	2,189	311.57	682,025	8,040	296,690	1,208,160
Tooele	501,320	758,136	5,264	311.55	1,639,980	36,620	784,032	3,720,088
Uintah	633,766	505,861	3,428	374.13	1,282,511	149,813	872,905	3,444,856
Utah	8,782,014	13,451,916	25,672	292.23	7,502,232	168,166	1,368,817	31,273,145
Wasatch	291,376	147,376	2,011	345.87	659,558	2,720	284,699	1,385,729
Washington	380,180	127,250	2,789	298.54	832,655	26,160	363,845	1,730,090
Wayne	41,009	96,375	605	342.82	207,410	1,100	251,571	597,465
Weber	7,682,105	2,452,950	29,683	279.09	8,284,245	221,110	582,500	19,222,910
TOTALS AND STATE AVERAGES	$64,842,363	$43,651,897	234,143	$298.73	$69,946,611	$6,216,027	$16,388,866	$201,005,764

TABLE 5 — TOTAL ASSESSED VALUE OF ALL PROPERTY IN THE STATE FOR 1953

	ASSESSED BY COUNTY ASSESSORS							
County	Real Estate	Improvements On Town and City Lots	Improvements On Acreage	Livestock	Personal Property Other Than Livestock	Aggregate	Property Assessed By State Tax Commission	Total
Beaver	$ 1,429,300	$ 798,965	$ 151,895	$ 590,741	$ 762,226	$ 3,733,127	$ 2,577,322	$ 6,310,449
Box Elder	10,456,970	3,703,140	2,943,835	1,179,865	4,387,120	22,670,930	14,794,657	37,465,587
Cache	9,839,457	7,630,002	2,493,855	724,640	5,629,568	26,317,522	3,674,679	29,992,201
Carbon	2,633,675	4,872,285	165,635	129,710	3,442,580	11,243,885	17,221,631	28,465,516
Daggett	273,848	-	56,264	116,448	83,529	530,089	171,193	701,282
Davis	6,179,685	9,613,457	2,579,365	338,893	9,075,135	27,786,535	7,057,056	34,843,591
Duchesne	2,762,810	956,350	553,880	961,020	1,920,885	7,154,945	1,454,092	8,609,037
Emery	1,562,642	579,723	354,908	531,966	1,022,322	4,051,561	5,338,511	9,390,072
Garfield	903,087	738,744	164,012	465,306	562,684	2,833,833	301,099	3,134,932
Grand	581,378	209,788	176,139	397,767	659,739	2,024,811	3,402,356	5,427,167
Iron	2,901,538	2,622,486	188,240	508,662	2,008,445	8,229,371	31,390,366	39,619,737
Juab	2,023,750	1,163,131	369,375	483,256	1,320,970	5,360,482	3,924,387	9,284,869
Kane	751,685	615,168	96,790	276,788	496,276	2,236,707	165,573	2,402,280
Millard	3,848,725	1,725,350	547,125	1,588,005	2,371,155	10,080,360	4,443,484	14,523,844
Morgan	1,343,333	305,593	196,138	141,160	514,293	2,500,517	4,777,254	7,277,771
Piute	805,057	185,056	110,533	203,959	320,182	1,624,787	353,115	1,977,902
Rich	1,572,130	181,960	98,780	579,629	324,870	2,757,369	215,112	2,972,481
Salt Lake	50,897,130	123,604,390	15,419,105	498,540	86,396,550	276,815,715	235,680,325	512,496,040
San Juan	1,315,116	465,434	164,360	407,999	856,424	3,209,333	179,916	3,389,249
Sanpete	4,020,610	2,484,395	1,112,255	802,650	2,337,395	10,757,305	2,202,051	12,959,356
Sevier	3,727,883	2,934,993	356,969	656,803	2,347,166	10,023,814	2,691,834	12,715,648
Summit	2,715,215	676,870	614,530	296,690	911,470	5,214,775	7,865,187	13,079,962
Tooele	1,354,553	3,573,193	401,211	784,032	2,936,056	9,049,045	10,808,126	19,857,171
Uintah	2,399,749	1,265,749	912,003	872,905	2,571,951	8,022,357	4,885,697	12,908,054
Utah	15,214,787	14,318,145	22,409,750	1,368,817	29,904,328	83,215,827	17,324,931	100,540,758
Wasatch	1,725,601	944,239	486,574	284,699	1,101,030	4,542,143	2,362,544	6,904,687
Washington	2,440,940	2,159,955	393,510	363,845	1,366,245	6,724,495	733,530	7,458,025
Wayne	491,414	307,522	119,841	251,571	345,894	1,516,242	58,008	1,574,250
Weber	15,207,398	25,780,878	4,756,070	582,500	18,640,410	64,967,256	13,945,327	78,912,583
TOTALS	$151,379,466	$214,416,961	$58,392,947	$16,388,866	$184,616,898	$625,195,138	$399,999,363	$1,025,194,501

TABLE 6 — GENERAL RECAPITULATION FOR STATE

SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

	1951	1952	1953
District Schools	$28,514,391	$24,991,817	$28,909,328
Cities and Towns	8,235,437	8,903,916	8,351,816
County	6,299,012	6,212,357	7,276,581
Roads	1,759,435	1,873,035	1,887,379
Special Taxing Districts	-	-	791,940
Bounty	188,160	258,104	197,954
TOTALS	$44,996,435	$42,239,229	$47,414,998

TABLE 7 — DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS

	1951	1952	1953
BEAVER COUNTY			
District Schools	$ 173,913	$ 138,985	$ 152,082
Cities and Towns	46,656	46,410	45,671
County	44,017	50,598	50,484
Roads	6,156	6,405	12,620
Special Taxing Districts	-	-	-
Bounty	7,778	10,107	9,063
TOTALS	$ 278,520	$ 252,505	$ 269,920
BOX ELDER COUNTY			
District Schools	$ 1,123,965	$ 957,212	$ 1,003,703
Cities and Towns	145,341	148,733	152,026
County	148,588	158,155	157,355
Roads	70,756	75,312	74,931
Special Taxing Districts	-	-	4,114
Bounty	15,239	20,627	13,655
TOTALS	$ 1,503,889	$ 1,360,039	$ 1,441,784
CACHE COUNTY			
District Schools	$ 917,947	$ 812,346	$ 976,509
Cities and Towns	252,109	259,097	261,908
County	194,451	200,497	203,947
Roads	85,787	88,454	89,977
Special Taxing Districts	-	-	4,436
Bounty	4,997	6,961	5,319
TOTALS	$ 1,455,291	$ 1,367,355	$ 1,542,096
CARBON COUNTY			
District Schools	$ 800,517	$ 679,505	$ 768,569
Cities and Towns	105,170	104,870	112,342
County	164,528	138,111	148,021
Roads	82,955	82,867	76,857
Special Taxing Districts	-	-	-
Bounty	2,056	2,259	1,877
TOTALS	$ 1,155,226	$ 1,007,612	$ 1,107,666
DAGGETT COUNTY			
District Schools	$ 13,931	$ 13,509	$ 12,553
Cities and Towns	-	-	-
County	4,737	6,975	6,662
Roads	279	367	351
Special Taxing Districts	-	-	-
Bounty	1,235	1,890	1,588
TOTALS	$ 20,182	$ 22,741	$ 21,154
DAVIS COUNTY			
District Schools	$ 928,174	$ 887,076	$ 1,059,245
Cities and Towns	208,273	226,558	234,023
County	182,688	208,256	228,226
Roads	88,397	95,385	104,531
Special Taxing Districts	-	-	34,765
Bounty	2,289	4,034	2,511
TOTALS	$ 1,409,821	$ 1,421,309	$ 1,663,301

TABLE 7 — DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS — Continued

	1951	1952	1953
DUCHESNE COUNTY			
District Schools	$ 253,144	$ 225,464	$ 248,801
Cities and Towns	41,717	52,633	55,173
County	52,930	38,432	68,442
Roads	23,013	25,621	25,827
Special Taxing Districts	-	-	-
Bounty	8,567	12,219	10,538
TOTALS	$ 379,371	$ 354,369	$ 408,781
EMERY COUNTY			
District Schools	$ 225,169	$ 176,907	$ 255,410
Cities and Towns	27,294	28,141	28,817
County	72,117	74,097	70,426
Roads	18,029	18,524	18,780
Special Taxing Districts	-	-	-
Bounty	6,740	7,371	6,048
TOTALS	$ 349,349	$ 305,040	$ 379,481
GARFIELD COUNTY			
District Schools	$ 88,948	$ 90,258	$ 93,201
Cities and Towns	18,314	21,678	21,014
County	27,744	36,461	30,566
Roads	-	-	3,135
Special Taxing Districts	-	-	1,176
Bounty	3,967	6,134	5,094
TOTALS	$ 138,973	$ 154,531	$ 154,186
GRAND COUNTY			
District Schools	$ 94,648	$ 75,853	$ 102,573
Cities and Towns	9,396	9,973	12,276
County	64,510	62,947	68,382
Roads	-	5,268	2,714
Special Taxing Districts	-	-	-
Bounty	6,996	8,203	7,431
TOTALS	$ 175,550	$ 162,244	$ 193,376
IRON COUNTY			
District Schools	$ 597,439	$ 624,506	$ 901,349
Cities and Towns	130,837	140,170	139,574
County	120,380	129,848	208,004
Roads	17,834	61,832	71,316
Special Taxing Districts	-	-	-
Bounty	7,069	10,601	8,140
TOTALS	$ 873,559	$ 966,957	$ 1,328,383
JUAB COUNTY			
District Schools	$ 219,290	$ 182,501	$ 214,696
Cities and Towns	53,879	56,292	58,585
County	85,606	99,075	103,991
Roads	4,506	4,718	4,642
Special Taxing Districts	-	-	-
Bounty	7,155	9,680	8,554
TOTALS	$ 370,436	$ 352,266	$ 390,468

TABLE 7 — DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS — Continued

	1951	1952	1953
KANE COUNTY			
District Schools	$ 65,705	$ 59,420	$ 67,024
Cities and Towns	14,611	16,627	17,214
County	26,494	30,440	27,626
Roads	-	-	-
Special Taxing Districts	-	-	-
Bounty	2,317	4,367	2,934
TOTALS	$ 109,127	$ 110,854	$ 114,798
MILLARD COUNTY			
District Schools	$ 326,764	$ 342,659	$ 372,682
Cities and Towns	48,019	49,406	44,552
County	94,636	93,210	97,310
Roads	27,039	29,591	23,238
Special Taxing Districts	-	-	4,734
Bounty	21,782	34,735	26,192
TOTALS	$ 518,240	$ 549,601	$ 568,708
MORGAN COUNTY			
District Schools	$ 183,483	$ 142,831	$ 160,111
Cities and Towns	14,064	14,599	13,740
County	62,440	64,698	69,503
Roads	20,930	21,213	21,833
Special Taxing Districts	-	-	7,278
Bounty	1,077	1,603	1,225
TOTALS	$ 281,994	$ 244,944	$ 273,690
PIUTE COUNTY			
District Schools	$ 55,357	$ 47,498	$ 55,183
Cities and Towns	6,738	7,326	7,134
County	16,225	17,327	16,812
Roads	3,818	4,077	3,956
Special Taxing Districts	-	-	-
Bounty	1,484	2,177	1,679
TOTALS	$ 83,622	$ 78,405	$ 84,764
RICH COUNTY			
District Schools	$ 94,735	$ 79,212	$ 85,905
Cities and Towns	2,325	2,469	2,360
County	14,354	16,503	14,862
Roads	5,741	9,001	8,917
Special Taxing Districts	-	-	-
Bounty	5,488	6,481	5,941
TOTALS	$ 122,643	$ 113,666	$ 117,985
SALT LAKE COUNTY			
District Schools	$14,146,083	$12,246,109	$14,203,873
Cities and Towns	4,638,201	5,108,131	4,462,251
County	3,355,716	3,104,665	3,974,751
Roads	830,589	836,500	819,994
Special Taxing Districts	-	-	542,363
Bounty	3,199	3,780	3,327
TOTALS	$22,973,788	$21,299,185	$24,006,559

TABLE 7 — DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS — Continued

	1951	1952	1953
SAN JUAN COUNTY			
District Schools	$ 85,855	$ 70,515	$ 87,782
Cities and Towns	11,887	12,702	12,243
County	33,388	38,368	43,382
Roads	6,360	6,913	6,778
Special Taxing Districts	-	-	-
Bounty	6,051	6,100	5,365
TOTALS	$ 143,541	$ 134,598	$ 155,550
SANPETE COUNTY			
District Schools	$ 361,220	$ 322,158	$ 362,971
Cities and Towns	95,649	100,296	95,742
County	73,601	75,885	73,868
Roads	25,380	26,626	25,919
Special Taxing Districts	-	-	-
Bounty	7,767	10,371	8,061
TOTALS	$ 563,617	$ 535,336	$ 566,561
SEVIER COUNTY			
District Schools	$ 438,693	$ 386,559	$ 447,591
Cities and Towns	111,960	109,647	114,349
County	72,671	64,426	61,035
Roads	4,845	5,154	7,629
Special Taxing Districts	-	-	-
Bounty	6,244	8,234	6,463
TOTALS	$ 634,413	$ 574,020	$ 637,067
SUMMIT COUNTY			
District Schools	$ 393,325	$ 333,118	$ 343,635
Cities and Towns	45,280	45,683	42,624
County	95,050	82,428	81,750
Roads	26,221	40,209	39,240
Special Taxing Districts	-	-	14,058
Bounty	2,476	3,364	2,627
TOTALS	$ 562,352	$ 504,802	$ 523,934
TOOELE COUNTY			
District Schools	$ 634,642	$ 524,816	$ 542,101
Cities and Towns	110,719	117,487	127,351
County	88,145	152,562	178,715
Roads	9,794	10,171	9,929
Special Taxing Districts	-	-	-
Bounty	19,915	25,916	17,350
TOTALS	$ 863,215	$ 830,952	$ 875,446
UINTAH COUNTY			
District Schools	$ 311,962	$ 289,128	$ 360,135
Cities and Towns	46,790	62,166	56,962
County	90,219	102,910	85,193
Roads	21,740	24,502	32,270
Special Taxing Districts	-	-	-
Bounty	14,545	19,130	13,540
TOTALS	$ 485,256	$ 497,836	$ 548,100

TABLE 7 — DISTRIBUTION OF PROPERTY TAXES CHARGED, SELECTED YEARS — Continued

	1951	1952	1953
UTAH COUNTY			
District Schools	$ 3,023,549	$ 2,629,315	$ 3,073,499
Cities and Towns	895,237	952,309	996,586
County	483,033	503,257	517,785
Roads	187,586	195,439	201,082
Special Taxing Districts	-	-	919
Bounty	10,769	15,395	11,874
TOTALS	$ 4,600,174	$ 4,295,715	$ 4,801,745
WASATCH COUNTY			
District Schools	$ 165,300	$ 143,868	$ 182,284
Cities and Towns	31,829	32,690	33,470
County	51,656	53,598	46,261
Roads	20,663	21,157	20,714
Special Taxing Districts	-	-	147
Bounty	2,063	3,021	1,830
TOTALS	$ 271,511	$ 254,334	$ 284,706
WASHINGTON COUNTY			
District Schools	$ 171,743	$ 201,081	$ 219,266
Cities and Towns	89,343	89,500	91,407
County	95,332	89,701	82,038
Roads	14,666	22,425	22,374
Special Taxing Districts	-	-	-
Bounty	2,043	3,095	2,738
TOTALS	$ 373,127	$ 405,802	$ 417,823
WAYNE COUNTY			
District Schools	$ 46,537	$ 45,012	$ 45,496
Cities and Towns	2,686	2,847	2,760
County	15,912	18,073	16,687
Roads	-	-	-
Special Taxing Districts	-	-	-
Bounty	2,715	3,892	2,523
TOTALS	$ 67,850	$ 69,824	$ 67,466
WEBER COUNTY			
District Schools	$ 2,572,353	$ 2,264,396	$ 2,511,099
Cities and Towns	1,031,113	1,085,476	1,109,662
County	476,457	500,854	544,497
Roads	147,738	155,304	157,825
Special Taxing Districts	-	-	142,021
Bounty	4,137	6,357	4,467
TOTALS	$ 4,231,798	$ 4,012,387	$ 4,469,571

TABLE 8 — STATE RECAPITULATION OF TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953

	1951		1952		1953	
	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total
City and Town Lots	$ 4,186,576	9.30	$ 3,851,376	9.04	$ 4,082,186	8.61
Imp. Farm Land-Dry	305,097	.68	310,117	.73	343,310	.72
Imp. Farm Land-Irrig'd.	1,707,389	3.79	1,760,732	4.13	2,018,699	4.26
Unimproved Farm Land	133,136	.30	128,162	.30	96,872	.20
Fruit Land	28,895	.06	28,967	.07	32,299	.07
Grazing Land	912,063	2.03	416,326	.98	455,488	.96
Other Land	98,811	.22	112,222	.26	217,081	.46
Improvements-Lots	11,178,598	24.84	10,840,769	25.43	12,113,608	25.55
Improvements-Acreage	2,611,464	5.80	2,269,858	5.33	2,493,484	5.26
Range Horses and Mules	4,710	.01	3,953	-	4,448	.01
Other Horses and Mules	25,654	.06	20,454	.05	20,502	.04
Range Cattle	279,213	.62	413,362	.97	320,187	.67
Other Cattle	214,723	.48	256,920	.60	213,261	.45
Sheep*	249,629	.56	300,078	.70	250,313	.53
Goats-Turkeys-Bees	-	-	-	-	1,096	-
Swine	7,491	.02	6,084	.01	3,913	.01
Poultry	18,511	.04	17,459	.04	12,756	.03
Merchandise	3,380,572	7.51	3,423,613	8.03	3,536,492	7.46
Implements-Tools-Mchy.	1,779,633	3.96	1,819,487	4.27	1,975,957	4.17
Motor Vehicles	3,554,686	7.90	3,389,099	7.95	3,579,406	7.55
Other Personal Prop.	341,147	.76	293,022	.69	337,996	.71
Air Lines	8,517	.02	16,536	.04	22,344	.05
Bus Lines	97,869	.22	93,614	.22	110,416	.23
Car Companies	138,257	.31	119,556	.28	131,327	.28
Express Companies	2,433	-	2,165	-	2,260	-
Gas Companies	498,776	1.11	472,434	1.11	510,168	1.08
Pipe Line Companies	146,599	.33	124,554	.29	207,792	.44
Power Companies	1,310,584	2.91	1,359,216	3.19	1,611,025	3.40
Railroad Companies	3,308,498	7.35	2,905,580	6.82	3,087,984	6.51
Telegraph Companies	14,858	.03	13,574	.03	14,575	.03
Telephone Companies	789,385	1.75	747,830	1.75	810,776	1.71
Terminal Companies	149,516	.33	135,412	.32	140,806	.30
Transit-Traction Co's.	70,557	.16	59,168	.14	52,164	.11
Water Companies	13,669	.03	11,367	.03	14,835	.03
Mining Companies	7,428,919	16.51	6,905,686	16.20	8,589,172	18.11
TOTALS	$44,996,435	100.00	$42,628,752	100.00	$47,414,998	100.00
By County Assessor	$31,017,998	68.94	$29,662,060	69.58	$32,109,354	67.72
By State Tax Comm.	13,978,437	31.06	12,966,692	30.42	15,305,644	32.28

* 1951 and 1952 includes goats. Salt Lake County not in balance for 1952. Auditor's office did not balance Granite or Jordan School Districts. Difference $389,523.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953

BEAVER COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 13,531	4.86	$ 12,254	4.85	$ 13,083	4.85
Imp. Farm Land-Dry	116	.04	53	.02	45	.02
Imp. Farm Land-Irrig'd.	33,639	12.08	28,424	11.26	32,484	12.03
Unimproved Farm Land	2,305	.83	2,014	.80	2,374	.88
Fruit Land	-	-	-	-	-	-
Grazing Land	5,808	2.09	4,743	1.88	5,119	1.90
Other Land	989	.35	812	.32	690	.26
Improvements-Lots	44,502	15.98	40,295	15.96	44,508	16.49
Improvements-Acreage	5,347	1.92	4,270	1.69	5,180	1.92
Range Horses and Mules	88	.03	68	.03	37	.01
Other Horses and Mules	386	.14	318	.13	411	.15
Range Cattle	8,316	2.99	13,513	5.35	11,153	4.13
Other Cattle	4,195	1.51	4,625	1.83	4,030	1.49
Sheep*	12,753	4.58	13,757	5.45	13,936	5.16
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	75	.03	48	.02	36	.01
Poultry	60	.02	60	.02	77	.03
Merchandise	10,658	3.83	9,225	3.65	9,754	3.61
Implements-Tools-Mchy.	3,338	1.20	3,083	1.22	4,797	1.78
Motor Vehicles	21,915	7.87	19,091	7.56	20,374	7.55
Other Personal Prop.	1,442	.52	1,352	.54	1,558	.58
Air Lines	123	.04	579	.23	615	.23
Bus Lines	1,017	.36	963	.38	1,029	.38
Car Companies	2,161	.77	1,805	.71	2,131	.79
Express Companies	3	-	3	-	3	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	15,652	5.62	12,471	4.94	15,125	5.60
Railroad Companies	74,440	26.72	64,258	25.45	66,062	24.47
Telegraph Companies	55	.02	44	.02	49	.02
Telephone Companies	10,711	3.84	9,619	3.81	10,012	3.71
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	4,895	1.76	4,758	1.88	5,248	1.95
TOTALS	$ 278,520	100.00	$ 252,505	100.00	$ 269,920	100.00
By County Assessor	$ 169,463	60.87	$ 158,005	62.58	$ 169,646	62.85
By State Tax Comm.	109,057	39.13	94,500	37.42	100,274	37.15

* 1951 and 1952 includes goats.

BOX ELDER COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 46,774	3.11	$ 41,091	3.02	$ 42,820	2.97
Imp. Farm Land-Dry	114,609	7.62	114,096	8.39	119,553	8.30
Imp. Farm Land-Irrig'd.	161,901	10.77	156,584	11.51	164,575	11.41
Unimproved Farm Land	-	-	-	-	7,847	.55
Fruit Land	13	-	-	-	1,925	.13
Grazing Land	39,163	2.60	33,590	2.47	36,949	2.56
Other Land	25,754	1.71	12,844	.94	9,549	.66
Improvements-Lots	178,613	11.88	158,160	11.63	181,837	12.61
Improvements-Acreage	112,055	7.45	97,520	7.17	112,805	7.82
Range Horses and Mules	417	.03	366	.03	261	.02
Other Horses and Mules	1,576	.10	1,161	.08	1,048	.07
Range Cattle	22,955	1.53	36,989	2.72	20,269	1.41
Other Cattle	20,459	1.36	23,276	1.71	18,404	1.28
Sheep*	19,240	1.28	20,407	1.50	15,348	1.07
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	380	.03	315	.02	164	.01
Poultry	437	.03	365	.03	257	.02
Merchandise	52,620	3.50	52,604	3.87	48,299	3.35
Implements-Tools-Mchy.	30,386	2.02	34,728	2.55	38,115	2.64
Motor Vehicles	105,593	7.02	96,142	7.07	97,576	6.77
Other Personal Prop.	5,844	.39	1,392	.10	1,333	.09
Air Lines	180	.01	356	.03	547	.04
Bus Lines	4,104	.27	3,620	.27	5,833	.40
Car Companies	9,488	.63	7,743	.57	8,490	.59
Express Companies	21	-	17	-	20	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	18,901	1.26	15,783	1.16	34,265	2.38
Power Companies	108,669	7.23	94,192	6.93	101,636	7.05
Railroad Companies	399,806	26.58	333,719	24.54	351,266	24.36
Telegraph Companies	1,809	.12	1,496	.11	949	.06
Telephone Companies	16,405	1.09	16,206	1.19	15,834	1.10
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	5,717	.38	5,277	.39	4,010	.28
TOTALS	$ 1,503,889	100.00	$ 1,360,039	100.00	$ 1,441,784	100.00
By County Assessor	$ 938,789	62.43	$ 881,630	64.81	$ 918,934	63.74
By State Tax Comm.	565,100	37.57	478,409	35.19	522,850	36.26

* 1951 and 1952 includes goats.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

CACHE COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 125,291	8.61	$ 120,221	8.79	$ 132,795	8.61
Imp. Farm Land-Dry	73,940	5.08	63,180	4.62	71,538	4.64
Imp. Farm Land-Irrig'd.	209,781	14.42	181,384	13.27	238,162	15.44
Unimproved Farm Land	14,426	.99	12,286	.90	1,698	.11
Fruit Land	-	-	-	-	-	-
Grazing Land	21,832	1.50	18,681	1.37	23,598	1.53
Other Land	713	.05	610	.05	778	.05
Improvements-Lots	403,785	27.75	402,855	29.46	445,808	28.91
Improvements-Acreage	121,614	8.36	105,978	7.75	122,286	7.93
Range Horses and Mules	400	.03	464	.03	349	.02
Other Horses and Mules	1,512	.10	931	.07	749	.05
Range Cattle	4,177	.29	8,222	.60	6,290	.41
Other Cattle	31,136	2.14	36,422	2.66	30,816	2.00
Sheep*	608	.04	745	.05	771	.05
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	441	.03	512	.04	243	.01
Poultry	1,168	.08	1,094	.08	864	.06
Merchandise	78,865	5.42	71,496	5.23	87,585	5.68
Implements-Tools-Mchy.	54,645	3.76	55,270	4.04	65,138	4.22
Motor Vehicles	140,227	9.64	131,582	9.62	141,205	9.16
Other Personal Prop.	885	.06	885	.07	1,078	.07
Air Lines	112	-	148	.01	161	.01
Bus Lines	1,529	.11	1,486	.11	1,856	.12
Car Companies	3,710	.25	3,149	.23	3,654	.24
Express Companies	27	-	27	-	28	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	73,195	5.03	66,756	4.88	75,675	4.91
Railroad Companies	68,449	4.70	59,041	4.32	62,850	4.08
Telegraph Companies	132	-	132	.01	149	.01
Telephone Companies	22,063	1.52	23,268	1.70	25,306	1.64
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	628	.04	530	.04	665	.04
TOTALS	$ 1,455,291	100.00	$ 1,367,355	100.00	$ 1,542,095	100.00
By County Assessor	$ 1,285,446	88.35	$ 1,212,818	88.70	$ 1,371,751	88.95
By State Tax Comm.	169,845	11.65	154,537	11.30	170,344	11.05

* 1951 and 1952 includes goats.

CARBON COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 68,811	5.96	$ 61,493	6.10	$ 66,952	6.05
Imp. Farm Land-Dry	-	-	-	-	-	-
Imp. Farm Land-Irrig'd.	13,462	1.17	11,462	1.14	14,152	1.28
Unimproved Farm Land	563	.05	437	.04	67	.01
Fruit Land	181	.02	152	.02	8	-
Grazing Land	23,389	2.02	20,304	2.02	21,847	1.97
Other Land	5,682	.49	4,765	.47	5,124	.46
Improvements-Lots	219,112	18.97	195,197	19.37	214,022	19.32
Improvements-Acreage	12,610	1.09	10,258	1.02	5,866	.53
Range Horses and Mules	76	-	73	-	96	.01
Other Horses and Mules	200	.02	131	.01	28	-
Range Cattle	2,572	.22	4,223	.42	2,871	.26
Other Cattle	763	.07	896	.09	534	.05
Sheep*	3,442	.30	2,834	.28	2,809	.25
Goats-Turkeys-Bees	-	-	-	-	31	-
Swine	101	-	70	-	16	-
Poultry	78	-	61	-	25	-
Merchandise	43,343	3.75	30,506	3.03	43,883	3.96
Implements-Tools-Mchy.	3,730	.32	5,290	.53	6,357	.57
Motor Vehicles	102,770	8.90	86,797	8.61	94,689	8.55
Other Personal Prop.	275	.02	347	.04	167	.02
Air Lines	188	.02	104	.01	115	.01
Bus Lines	1,009	.09	1,097	.11	1,450	.13
Car Companies	8,316	.72	7,000	.70	7,616	.69
Express Companies	30	-	20	-	35	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	21,605	1.87	19,327	1.92	21,465	1.94
Railroad Companies	235,292	20.37	198,422	19.69	216,711	19.57
Telegraph Companies	411	.04	372	.04	408	.04
Telephone Companies	9,217	.80	9,968	.99	10,899	.98
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	2,006	.18
Mining Companies	377,998	32.72	336,006	33.35	367,417	33.17
TOTALS	$ 1,155,226	100.00	$ 1,007,612	100.00	$ 1,107,666	100.00
By County Assessor	$ 501,160	43.37	$ 435,296	43.19	$ 479,544	43.29
By State Tax Comm.	654,066	56.63	572,316	56.81	628,122	56.71

* 1951 and 1952 includes goats.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

DAGGETT COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ -	-	$ -	-	$ -	-
Imp. Farm Land-Dry	-	-	-	-	-	-
Imp. Farm Land-Irrig'd.	2,346	11.63	3,556	15.64	3,490	16.50
Unimproved Farm Land	-	-	1,674	7.36	1,409	6.66
Fruit Land	-	-	-	-	-	-
Grazing Land	3,608	17.88	2,533	11.14	2,509	11.86
Other Land	-	-	118	.52	232	1.10
Improvements-Lots	269	1.33	-	-	-	-
Improvements-Acreage	1,633	8.09	1,279	5.62	1,570	7.42
Range Horses and Mules	45	.22	39	.17	37	.18
Other Horses and Mules	165	.82	113	.50	102	.48
Range Cattle	1,870	9.27	3,238	14.24	2,597	12.28
Other Cattle	314	1.56	183	.80	14	.07
Sheep*	1,802	8.93	2,370	10.42	2,055	9.71
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	21	.10	21	.09	22	.10
Poultry	20	.10	15	.07	11	.05
Merchandise	810	4.01	440	1.93	404	1.91
Implements-Tools-Mchy.	799	3.96	1,000	4.40	1,052	4.97
Motor Vehicles	375	1.86	1,041	4.58	790	3.73
Other Personal Prop.	281	1.39	104	.46	84	.40
Air Lines	-	-	-	-	-	-
Bus Lines	2	-	3	.01	5	.03
Car Companies	-	-	-	-	-	-
Express Companies	-	-	-	-	-	-
Gas Companies	5,806	28.77	5,003	22.00	4,755	22.48
Pipe Line Companies	-	-	-	-	-	-
Power Companies	-	-	-	-	-	-
Railroad Companies	-	-	-	-	-	-
Telegraph Companies	-	-	-	-	-	-
Telephone Companies	16	.08	11	.05	11	.05
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	-	-	-	-	5	.02
TOTALS	$ 20,182	100.00	$ 22,741	100.00	$ 21,154	100.00
By County Assessor	$ 14,358	71.15	$ 17,724	77.94	$ 16,378	77.42
By State Tax Comm.	5,824	28.85	5,017	22.06	4,776	22.58

* 1951 and 1952 includes goats.

DAVIS COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 169,735	12.04	$ 163,257	11.49	$ 179,636	10.80
Imp. Farm Land-Dry	6,305	.45	5,989	.42	5,942	.36
Imp. Farm Land-Irrig'd.	85,984	6.10	79,601	5.60	85,841	5.16
Unimproved Farm Land	742	.05	805	.06	727	.04
Fruit Land	2,125	.15	1,869	.13	1,995	.12
Grazing Land	16,633	1.18	15,319	1.08	16,487	.99
Other Land	-	-	-	-	-	-
Improvements-Lots	410,751	29.13	429,297	30.20	522,171	31.39
Improvements-Acreage	85,957	6.10	89,884	6.32	105,623	6.35
Range Horses and Mules	103	-	260	.02	90	.01
Other Horses and Mules	1,032	.07	706	.05	920	.05
Range Cattle	3,337	.24	6,807	.48	4,578	.28
Other Cattle	9,654	.68	15,021	1.06	11,010	.66
Sheep*	799	.06	1,482	.11	502	.03
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	168	.01	152	.01	97	.01
Poultry	182	.01	188	.01	138	.01
Merchandise	95,531	6.78	87,312	6.14	100,062	6.02
Implements-Tools-Mchy.	85,537	6.08	94,070	6.62	138,438	8.32
Motor Vehicles	156,207	11.08	161,895	11.39	161,386	9.70
Other Personal Prop.	15	-	2,101	.15	347	.02
Air Lines	180	.01	373	.03	546	.03
Bus Lines	4,362	.31	5,867	.41	6,732	.40
Car Companies	6,270	.44	5,617	.40	5,969	.36
Express Companies	16	-	17	-	8	-
Gas Companies	33,288	2.36	29,861	2.10	34,196	2.06
Pipe Line Companies	29,155	2.07	26,212	1.84	62,900	3.78
Power Companies	39,736	2.82	39,109	2.75	43,638	2.62
Railroad Companies	143,773	10.20	133,171	9.37	140,651	8.46
Telegraph Companies	698	.05	633	.05	446	.03
Telephone Companies	20,520	1.46	23,491	1.65	30,745	1.85
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	354	.02	325	.02	765	.05
Mining Companies	672	.05	618	.04	714	.04
TOTALS	$ 1,409,821	100.00	$ 1,421,309	100.00	$ 1,663,300	100.00
By County Assessor	$ 1,130,797	80.21	$ 1,156,015	81.34	$ 1,335,990	80.32
By State Tax Comm.	279,024	19.79	265,294	18.66	327,310	19.68

* 1951 and 1952 includes goats.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

DUCHESNE COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 20,518	5.41	$ 18,590	5.25	$ 20,466	5.01
Imp. Farm Land-Dry	274	.07	241	.07	274	.07
Imp. Farm Land-Irrig'd.	71,088	18.74	57,000	16.09	66,550	16.28
Unimproved Farm Land	1,934	.51	1,357	.38	1,633	.40
Fruit Land	-	-	-	-	-	-
Grazing Land	30,561	8.06	23,864	6.73	28,107	6.87
Other Land	1,760	.46	1,431	.40	1,511	.37
Improvements-Lots	56,160	14.80	53,751	15.17	63,362	15.50
Improvements-Acreage	23,407	6.17	18,307	5.17	22,072	5.40
Range Horses and Mules	-	-	78	.02	560	.14
Other Horses and Mules	2,156	.57	1,416	.40	649	.16
Range Cattle	15,062	3.97	21,993	6.21	20,650	5.05
Other Cattle	12,558	3.31	14,361	4.05	14,814	3.62
Sheep*	10,889	2.87	12,523	3.53	11,994	2.93
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	392	.10	260	.07	271	.07
Poultry	295	.08	250	.07	237	.06
Merchandise	27,496	7.25	27,531	7.77	29,328	7.17
Implements-Tools-Mchy.	10,643	2.81	15,474	4.37	20,298	4.96
Motor Vehicles	36,927	9.73	35,523	10.02	41,198	10.08
Other Personal Prop.	928	.24	2,172	.61	4,562	1.12
Air Lines	-	-	281	.08	808	.20
Bus Lines	1,450	.38	1,236	.35	1,087	.26
Car Companies	-	-	-	-	-	-
Express Companies	-	-	-	-	-	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	38,122	10.05	30,389	8.58	36,531	8.94
Power Companies	9,558	2.52	8,078	2.28	9,807	2.40
Railroad Companies	-	-	-	-	-	-
Telegraph Companies	-	-	-	-	-	-
Telephone Companies	5,332	1.41	4,649	1.31	5,221	1.28
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	1,861	.49	3,614	1.02	6,790	1.66
TOTALS	$ 379,371	100.00	$ 354,369	100.00	$ 408,780	100.00
By County Assessor	$ 323,048	85.15	$ 306,122	86.38	$ 348,536	85.26
By State Tax Comm.	56,323	14.85	48,247	13.62	60,244	14.74

* 1951 and 1952 includes goats.

EMERY COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 7,370	2.11	$ 6,562	2.15	$ 7,664	2.02
Imp. Farm Land-Dry	-	-	-	-	-	-
Imp. Farm Land-Irrig'd	43,263	12.38	35,886	11.76	44,152	11.63
Unimproved Farm Land	762	.22	828	.27	869	.23
Fruit Land	-	-	-	-	-	-
Grazing Land	6,080	1.74	5,299	1.74	6,735	1.78
Other Land	1,269	.36	1,107	.36	1,405	.37
Improvements-Lots	29,914	8.56	27,396	8.98	31,480	8.30
Improvements-Acreage	14,176	4.06	12,540	4.11	15,281	4.03
Range Horses and Mules	93	.03	67	.02	84	.02
Other Horses and Mules	991	.28	664	.22	728	.19
Range Cattle	14,075	4.03	17,684	5.80	15,366	4.05
Other Cattle	2,537	.73	2,281	.75	1,993	.53
Sheep*	8,611	2.47	7,113	2.33	7,380	1.94
Goats-Turkeys-Bees	-	-	-	-	49	.01
Swine	256	.07	125	.04	126	.03
Poultry	241	.07	150	.05	135	.04
Merchandise	6,134	1.76	5,449	1.79	6,464	1.70
Implements-Tools-Mchy.	7,303	2.09	6,527	2.14	11,728	3.09
Motor Vehicles	23,714	6.79	20,693	6.78	25,655	6.76
Other Personal Prop.	273	.08	249	.08	352	.09
Air Lines	230	.07	324	.11	406	.11
Bus Lines	670	.19	641	.21	991	.26
Car Companies	2,692	.77	2,202	.72	2,806	.74
Express Companies	3	-	2	-	3	-
Gas Companies	2	-	1	-	2	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	10,631	3.04	10,365	3.40	12,759	3.36
Railroad Companies	91,021	26.05	76,449	25.06	97,160	25.60
Telegraph Companies	321	.09	268	.09	336	.09
Telephone Companies	2,566	.73	2,182	.72	2,592	.69
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	74,151	21.23	61,986	20.32	84,781	22.34
TOTALS	$ 349,349	100.00	$ 305,040	100.00	$ 379,482	100.00
By County Assessor	$ 167,062	47.83	$ 150,620	49.37	$ 177,646	46.81
By State Tax Comm.	182,287	52.17	154,420	50.63	201,836	53.19

* 1951 and 1952 includes goats.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

GARFIELD COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 6,566	4.72	$ 6,163	3.99	$ 6,467	4.19
Imp. Farm Land-Dry	-	-	-	-	-	-
Imp. Farm Land-Irrig'd.	26,866	19.33	24,317	15.73	25,698	16.67
Unimproved Farm Land	-	-	-	-	-	-
Fruit Land	-	-	-	-	-	-
Grazing Land	6,351	4.57	5,813	3.76	6,177	4.00
Other Land	749	.54	704	.46	735	.48
Improvements-Lots	32,947	23.71	40,782	26.39	43,084	27.94
Improvements-Acreage	4,762	3.43	5,989	3.88	6,907	4.48
Range Horses and Mules	67	.05	55	.04	80	.05
Other Horses and Mules	669	.48	542	.35	453	.29
Range Cattle	14,074	10.13	19,864	12.85	15,276	9.91
Other Cattle	2,391	1.72	3,039	1.97	2,281	1.48
Sheep*	4,039	2.91	6,197	4.01	6,070	3.94
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	100	.07	83	.05	41	.03
Poultry	29	.02	2	-	-	-
Merchandise	5,189	3.73	4,032	2.61	4,251	2.76
Implements-Tools-Mchy.	5,179	3.73	7,472	4.84	6,856	4.45
Motor Vehicles	15,482	11.14	16,156	10.46	15,923	10.33
Other Personal Prop.	1,267	.91	1,090	.70	1,084	.70
Air Lines	316	.23	591	.38	914	.59
Bus Lines	870	.62	856	.55	806	.52
Car Companies	-	-	-	-	-	-
Express Companies	-	-	-	-	-	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	3,112	2.24	2,684	1.74	2,697	1.75
Railroad Companies	-	-	-	-	-	-
Telegraph Companies	-	-	-	-	-	-
Telephone Companies	7,366	5.30	6,863	4.44	7,921	5.14
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	582	.42	1,238	.80	466	.30
TOTALS	$ 138,973	100.00	$ 154,531	100.00	$ 154,187	100.00
By County Assessor	$ 126,727	91.19	$ 142,299	92.09	$ 141,383	91.70
By State Tax Comm.	12,246	8.81	12,232	7.91	12,804	8.30

* 1951 and 1952 includes goats.

GRAND COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 2,911	1.66	$ 2,640	1.63	$ 3,345	1.73
Imp. Farm Land-Dry	-	-	-	-	-	-
Imp. Farm Land-Irrig'd.	8,956	5.10	7,650	4.71	9,116	4.71
Unimproved Farm Land	528	.30	445	.27	550	.29
Fruit Land	587	.33	451	.28	529	.27
Grazing Land	2,635	1.50	2,252	1.39	2,587	1.34
Other Land	4,565	2.60	3,965	2.44	4,623	2.39
Improvements-Lots	9,286	5.29	8,518	5.25	10,152	5.25
Improvements-Acreage	6,211	3.54	5,917	3.65	7,545	3.90
Range Horses and Mules	44	.03	27	.02	36	.02
Other Horses and Mules	468	.27	400	.25	423	.22
Range Cattle	5,188	2.95	6,482	3.99	6,233	3.22
Other Cattle	857	.49	693	.43	827	.43
Sheep*	12,086	6.88	12,829	7.91	12,659	6.55
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	82	.05	39	.02	33	.02
Poultry	43	.02	29	.02	41	.02
Merchandise	2,774	1.58	3,064	1.89	3,804	1.97
Implements-Tools-Mchy.	3,928	2.24	4,244	2.62	7,953	4.11
Motor Vehicles	7,959	4.53	8,723	5.38	11,104	5.74
Other Personal Prop.	1,485	.85	1,548	.95	2,148	1.11
Air Lines	231	.13	360	.22	489	.25
Bus Lines	1,126	.64	1,128	.69	1,473	.76
Car Companies	2,513	1.43	2,086	1.29	2,502	1.29
Express Companies	2	-	1	-	2	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	3,685	2.10	3,697	2.28	4,413	2.28
Railroad Companies	91,564	52.16	78,837	48.59	92,831	48.01
Telegraph Companies	383	.22	328	.20	383	.20
Telephone Companies	2,048	1.17	1,827	1.13	2,419	1.25
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	3,404	1.94	4,064	2.50	5,156	2.67
TOTALS	$ 175,550	100.00	$ 162,244	100.00	$ 193,376	100.00
By County Assessor	$ 70,594	40.21	$ 69,916	43.10	$ 83,708	43.29
By State Tax Comm.	104,956	59.79	92,328	56.90	109,668	56.71

* 1951 and 1952 includes goats.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

IRON COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 43,111	4.94	$ 39,510	4.09	$ 42,912	3.23
Imp. Farm Land-Dry	693	.08	495	.05	663	.05
Imp. Farm Land-Irrig'd.	28,627	3.28	26,360	2.73	29,854	2.25
Unimproved Farm Land	11,691	1.34	9,365	.97	10,790	.81
Fruit Land	-	-	-	-	-	-
Grazing Land	9,015	1.03	7,337	.76	8,272	.62
Other Land	14,669	1.68	11,870	1.23	13,243	1.00
Improvements-Lots	137,895	15.79	129,633	13.41	141,889	10.68
Improvements-Acreage	5,647	.65	4,633	.48	5,609	.42
Range Horses and Mules	240	.03	75	-	63	-
Other Horses and Mules	260	.03	238	.02	267	.02
Range Cattle	8,217	.94	12,045	1.25	9,285	.70
Other Cattle	2,081	.24	1,867	.19	1,594	.12
Sheep*	11,062	1.27	14,563	1.51	12,148	.91
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	273	.03	119	.01	68	.01
Poultry	126	.01	80	-	51	-
Merchandise	36,634	4.19	36,189	3.74	34,583	2.60
Implements-Tools-Mchy.	9,645	1.10	8,778	.91	10,028	.76
Motor Vehicles	53,332	6.11	48,130	4.98	48,790	3.67
Other Personal Prop.	563	.06	1,525	.16	1,230	.09
Air Lines	195	.02	726	.08	782	.06
Bus Lines	2,235	.26	2,013	.21	1,945	.15
Car Companies	4,216	.48	3,297	.34	3,845	.29
Express Companies	10	-	9	-	18	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	28,596	3.27	33,564	3.47	40,601	3.06
Railroad Companies	112,984	12.93	91,077	9.42	98,795	7.44
Telegraph Companies	108	.01	63	-	72	.01
Telephone Companies	23,988	2.75	21,000	2.17	23,974	1.80
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	36	-
Mining Companies	327,446	37.48	462,396	47.82	786,976	59.24
TOTALS	$ 873,559	100.00	$ 966,957	100.00	$ 1,328,383	100.00
By County Assessor	$ 373,781	42.80	$ 352,812	36.49	$ 371,339	27.95
By State Tax Comm.	499,778	57.20	614,145	63.51	957,044	72.05

* 1951 and 1952 includes goats.

JUAB COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 18,879	5.10	$ 17,570	4.99	$ 19,488	4.99
Imp. Farm Land-Dry	26,200	7.07	22,875	6.49	27,456	7.03
Imp. Farm Land-Irrig'd.	20,670	5.58	18,708	5.31	19,080	4.89
Unimproved Farm Land	722	.19	627	.18	586	.15
Fruit Land	-	-	-	-	-	-
Grazing Land	11,372	3.07	10,535	2.99	12,159	3.11
Other Land	758	.20	531	.15	578	.15
Improvements-Lots	60,815	16.42	57,713	16.38	65,110	16.68
Improvements-Acreage	12,224	3.30	10,982	3.12	13,253	3.39
Range Horses and Mules	55	.02	42	.01	56	.02
Other Horses and Mules	423	.11	379	.11	416	.11
Range Cattle	7,588	2.05	10,074	2.86	8,302	2.13
Other Cattle	2,129	.57	2,510	.71	2,116	.54
Sheep*	11,894	3.21	14,697	4.17	14,222	3.64
Goats-Turkeys-Bees	-	-	-	-	1	-
Swine	105	.03	64	.02	40	.01
Poultry	197	.05	186	.05	134	.03
Merchandise	14,240	3.84	13,522	3.84	17,556	4.50
Implements-Tools-Mchy.	9,155	2.47	9,286	2.64	13,903	3.56
Motor Vehicles	26,138	7.06	25,220	7.16	27,500	7.04
Other Personal Prop.	1,239	.34	1,567	.45	1,915	.49
Air Lines	108	.03	530	.15	569	.15
Bus Lines	2,109	.57	1,973	.56	2,318	.59
Car Companies	4,092	1.10	3,534	1.00	4,102	1.05
Express Companies	2	-	2	-	4	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	7,904	2.14	8,010	2.27	9,504	2.43
Railroad Companies	96,046	25.93	85,225	24.19	94,817	24.28
Telegraph Companies	53	.01	44	.01	49	.01
Telephone Companies	5,881	1.59	5,801	1.65	6,189	1.59
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	446	.12	380	.11	410	.11
Mining Companies	28,992	7.83	29,679	8.43	28,634	7.33
TOTALS	$ 370,436	100.00	$ 352,266	100.00	$ 390,467	100.00
By County Assessor	$ 224,803	60.68	$ 217,088	61.63	$ 243,871	62.46
By State Tax Comm.	145,633	39.32	135,178	38.37	146,596	37.54

* 1951 and 1952 includes goats.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

	1951		1952		1953	
KANE COUNTY	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total
City and Town Lots	$ 5,989	5.49	$ 6,497	5.86	$ 7,002	6.10
Imp. Farm Land-Dry	1,287	1.18	1,131	1.02	1,141	.99
Imp. Farm Land-Irrig'd.	8,770	8.04	7,138	6.44	7,802	6.80
Unimproved Farm Land	42	.04	-	-	14	.01
Fruit Land	-	-	-	-	-	-
Grazing Land	16,869	15.46	14,551	13.13	15,352	13.37
Other Land	328	.30	271	.24	273	.24
Improvements-Lots	32,278	29.58	31,828	28.71	33,670	29.33
Improvements-Acreage	3,859	3.54	3,654	3.30	3,813	3.32
Range Horses and Mules	40	.04	36	.03	33	.03
Other Horses and Mules	439	.40	298	.27	292	.26
Range Cattle	7,386	6.77	11,030	9.95	9,563	8.33
Other Cattle	868	.79	799	.72	661	.58
Sheep*	2,911	2.67	5,665	5.11	3,331	2.90
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	53	.05	31	.03	30	.03
Poultry	43	.04	33	.03	25	.02
Merchandise	6,076	5.57	6,652	6.00	7,441	6.48
Implements-Tools-Mchy.	2,631	2.41	2,726	2.46	4,765	4.15
Motor Vehicles	11,617	10.64	11,129	10.04	11,069	9.64
Other Personal Prop.	329	.30	393	.35	290	.25
Air Lines	-	-	497	.45	774	.67
Bus Lines	1,237	1.13	1,065	.97	766	.67
Car Companies	-	-	-	-	-	-
Express Companies	-	-	-	-	-	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	2,881	2.64	2,586	2.33	3,569	3.11
Railroad Companies	-	-	-	-	-	-
Telegraph Companies	-	-	-	-	-	-
Telephone Companies	3,072	2.81	2,741	2.47	3,015	2.63
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	122	.11	103	.09	107	.09
TOTALS	$ 109,127	100.00	$ 110,854	100.00	$ 114,798	100.00
By County Assessor	$ 101,815	93.31	$ 103,862	93.69	$ 106,567	92.83
By State Tax Comm.	7,312	6.69	6,992	6.31	8,231	7.17

* 1951 and 1952 includes goats.

	1951		1952		1953	
MILLARD COUNTY	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total
City and Town Lots	$ 20,621	3.98	$ 20,019	3.64	$ 20,684	3.64
Imp. Farm Land-Dry	20,599	3.98	19,784	3.60	21,863	3.84
Imp. Farm Land-Irrig'd.	61,720	11.91	59,019	10.74	82,117	14.44
Unimproved Farm Land	1,614	.31	1,523	.28	-	-
Fruit Land	-	-	-	-	-	-
Grazing Land	12,305	2.37	11,872	2.16	12,919	2.27
Other Land	3	-	3	-	703	.12
Improvements-Lots	72,281	13.95	70,630	12.85	81,022	14.25
Improvements-Acreage	17,073	3.29	16,015	2.91	19,401	3.41
Range Horses and Mules	37	-	25	-	8	-
Other Horses and Mules	1,470	.28	1,295	.24	1,283	.23
Range Cattle	22,770	4.40	41,198	7.50	27,428	4.82
Other Cattle	7,377	1.42	11,096	2.02	8,772	1.54
Sheep*	34,783	6.71	52,027	9.47	42,699	7.51
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	746	.14	480	.09	269	.05
Poultry	1,059	.20	1,007	.18	675	.12
Merchandise	28,924	5.58	31,123	5.66	29,898	5.26
Implements-Tools-Mchy.	17,094	3.30	19,984	3.64	21,562	3.79
Motor Vehicles	41,565	8.02	41,358	7.51	40,529	7.13
Other Personal Prop.	740	.14	1,624	.30	1,494	.26
Air Lines	248	.05	1,318	.24	1,357	.24
Bus Lines	2,062	.40	2,138	.39	2,230	.39
Car Companies	4,638	.90	4,273	.78	4,709	.83
Express Companies	4	-	7	-	5	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	5,945	1.15	6,403	1.17	7,581	1.33
Railroad Companies	134,042	25.87	126,944	23.10	131,439	23.11
Telegraph Companies	136	.03	126	.02	137	.02
Telephone Companies	7,611	1.47	7,268	1.32	7,319	1.29
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	773	.15	1,042	.19	605	.11
TOTALS	$ 518,240	100.00	$ 549,601	100.00	$ 568,708	100.00
By County Assessor	$ 362,781	69.98	$ 400,082	72.79	$ 413,326	72.68
By State Tax Comm.	155,459	30.02	149,519	27.21	155,382	27.32

* 1951 and 1952 includes goats.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

	1951		1952		1953	
MORGAN COUNTY	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total
City and Town Lots	$ 2,347	.83	$ 2,072	.85	$ 2,227	.81
Imp. Farm Land-Dry	1,960	.69	1,591	.65	1,761	.64
Imp. Farm Land-Irrig'd.	18,944	6.72	14,391	5.88	17,008	6.21
Unimproved Farm Land	563	.20	667	.27	594	.22
Fruit Land	-	-	-	-	-	-
Grazing Land	29,435	10.44	25,026	10.22	27,488	10.04
Other Land	411	.15	215	.09	231	.08
Improvements-Lots	15,378	5.45	14,137	5.77	15,371	5.62
Improvements-Acreage	7,176	2.54	6,367	2.60	6,973	2.55
Range Horses and Mules	93	.03	103	.04	103	.04
Other Horses and Mules	139	.05	85	.03	89	.03
Range Cattle	2,646	.94	4,230	1.73	3,076	1.12
Other Cattle	2,032	.72	2,080	.85	1,982	.72
Sheep*	794	.28	1,020	.42	851	.31
Goats-Turkeys-Bees	-	-	-	-	217	.08
Swine	72	.03	38	.02	21	.01
Poultry	53	.02	55	.02	47	.02
Merchandise	9,406	3.34	9,539	3.89	7,250	2.65
Implements-Tools-Mchy.	1,718	.61	1,404	.57	1,630	.60
Motor Vehicles	13,664	4.85	12,235	4.99	13,048	4.77
Other Personal Prop.	205	.07	254	.10	17	.01
Air Lines	263	.09	538	.22	863	.32
Bus Lines	783	.28	837	.34	851	.31
Car Companies	1,912	.68	1,570	.64	1,760	.64
Express Companies	3	-	4	-	4	-
Gas Companies	13,301	4.72	11,360	4.64	12,448	4.55
Pipe Line Companies	7,843	2.78	6,352	2.59	16,767	6.13
Power Companies	9,569	3.39	7,934	3.24	8,755	3.20
Railroad Companies	68,076	24.14	57,826	23.61	61,936	22.63
Telegraph Companies	141	.05	114	.05	125	.04
Telephone Companies	3,520	1.25	4,332	1.77	4,754	1.74
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	69,547	24.66	58,568	23.91	65,443	23.91
TOTALS	$ 281,994	100.00	$ 244,944	100.00	$ 273,690	100.00
By County Assessor	$ 107,036	37.96	$ 95,509	38.99	$ 99,984	36.53
By State Tax Comm.	174,958	62.04	149,435	61.01	173,706	63.47

* 1951 and 1952 includes goats.

	1951		1952		1953	
PIUTE COUNTY	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total
City and Town Lots	$ 1,910	2.28	$ 1,699	2.17	$ 1,845	2.18
Imp. Farm Land-Dry	-	-	-	-	-	-
Imp. Farm Land-Irrig'd.	22,908	27.39	19,344	24.67	19,678	23.21
Unimproved Farm Land	6,515	7.79	6,174	7.88	9,441	11.14
Fruit Land	-	-	-	-	-	-
Grazing Land	2,272	2.72	2,203	2.81	1,448	1.71
Other Land	417	.50	377	.48	431	.51
Improvements-Lots	7,958	9.52	7,070	9.01	8,598	10.14
Improvements-Acreage	4,345	5.19	4,401	5.61	4,729	5.58
Range Horses and Mules	-	-	-	-	-	-
Other Horses and Mules	491	.59	337	.43	324	.38
Range Cattle	5,325	6.37	7,682	9.80	5,788	6.83
Other Cattle	2,390	2.86	2,748	3.51	2,907	3.43
Sheep*	845	1.01	1,083	1.38	938	1.11
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	232	.28	142	.18	54	.06
Poultry	-	-	-	-	-	-
Merchandise	2,082	2.49	2,173	2.77	2,336	2.75
Implements-Tools-Mchy.	4,039	4.83	3,619	4.62	4,057	4.79
Motor Vehicles	7,777	9.30	7,243	9.24	7,706	9.09
Other Personal Prop.	161	.19	-	-	-	-
Air Lines	-	-	-	-	-	-
Bus Lines	366	.44	347	.44	498	.59
Car Companies	275	.33	232	.30	266	.32
Express Companies	2	-	2	-	1	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	2,404	2.87	2,103	2.68	2,444	2.88
Railroad Companies	6,223	7.44	5,429	6.92	6,119	7.22
Telegraph Companies	23	.03	21	.03	23	.03
Telephone Companies	1,119	1.34	1,026	1.31	1,172	1.38
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	3,543	4.24	2,950	3.76	3,961	4.67
TOTALS	$ 83,622	100.00	$ 78,405	100.00	$ 84,764	100.00
By County Assessor	$ 69,667	83.31	$ 66,295	84.56	$ 70,280	82.91
By State Tax Comm.	13,955	16.69	12,110	15.44	14,484	17.09

* 1951 and 1952 includes goats.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

RICH COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 1,352	1.10	$ 1,221	1.08	$ 1,281	1.09
Imp. Farm Land-Dry	637	.52	579	.51	751	.64
Imp. Farm Land-Irrig'd.	20,549	16.75	18,005	15.84	19,132	16.21
Unimproved Farm Land	9,582	7.81	8,210	7.22	8,481	7.19
Fruit Land	-	-	-	-	-	-
Grazing Land	30,346	24.74	26,838	23.61	28,462	24.12
Other Land	128	.10	115	.10	128	.11
Improvements-Lots	8,145	6.64	7,648	6.73	7,879	6.68
Improvements-Acreage	4,325	3.53	3,467	3.05	3,645	3.09
Range Horses and Mules	220	.18	199	.18	253	.21
Other Horses and Mules	326	.27	236	.21	228	.19
Range Cattle	18,394	15.00	20,453	17.99	18,719	15.87
Other Cattle	2,418	1.97	2,480	2.18	2,199	1.86
Sheep*	5,734	4.68	5,976	5.26	5,998	5.08
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	36	.03	11	.01	-	-
Poultry	23	.02	16	.01	-	-
Merchandise	1,996	1.63	1,925	1.69	1,447	1.23
Implements-Tools-Mchy.	2,828	2.31	2,545	2.24	2,890	2.45
Motor Vehicles	9,983	8.14	8,577	7.55	8,489	7.19
Other Personal Prop.	21	.02	16	.01	32	.03
Air Lines	-	-	-	-	-	-
Bus Lines	26	.02	15	.01	19	.02
Car Companies	-	-	-	-	-	-
Express Companies	-	-	-	-	1	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	2,065	1.68	1,722	1.52	4,370	3.70
Power Companies	2,453	2.00	2,387	2.10	2,505	2.12
Railroad Companies	-	-	-	-	-	-
Telegraph Companies	-	-	-	-	-	-
Telephone Companies	614	.50	557	.49	582	.50
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	442	.36	468	.41	495	.42
TOTALS	$ 122,643	100.00	$ 113,666	100.00	$ 117,986	100.00
By County Assessor	$ 117,043	95.44	$ 108,517	95.47	$ 110,014	93.24
By State Tax Comm.	5,600	4.56	5,149	4.53	7,972	6.76

* 1951 and 1952 includes goats.

SALT LAKE COUNTY	1951 Taxes Charged	1951 % of Total	1952** Taxes Charged	1952** % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 2,464,463	10.73	$ 2,308,883	10.65	$ 2,403,973	10.01
Imp. Farm Land-Dry	(a)	-	22,510	.10	25,273	.11
Imp. Farm Land-Irrig'd.	(a)	-	230,117	1.06	270,549	1.13
Unimproved Farm Land	(a)	-	11,237	.05	11,885	.05
Fruit Land	(a)	-	4,233	.02	4,514	.02
Grazing Land	(a)	-	7,851	.04	8,170	.03
Other Land	439,409	1.91	28,301	.13	29,196	.12
Improvements-Lots	6,504,524	28.31	6,254,308	28.84	6,892,703	28.71
Improvements-Acreage	828,626	3.61	634,254	2.92	640,648	2.67
Range Horses and Mules	-	-	-	-	-	-
Other Horses and Mules	2,224	-	1,917	-	1,752	.01
Range Cattle	-	-	-	-	-	-
Other Cattle	13,809	.06	15,213	.07	14,431	.06
Sheep*	2,551	.01	2,512	.01	2,044	.01
Goats-Turkeys-Bees	-	-	-	-	78	-
Swine	1,315	-	1,447	-	1,158	-
Poultry	5,813	.03	5,072	.02	4,161	.02
Merchandise	1,989,554	8.66	2,097,679	9.67	2,053,903	8.56
Implements-Tools-Mchy.	761,021	3.31	842,475	3.88	837,660	3.49
Motor Vehicles	1,566,019	6.82	1,453,573	6.70	1,536,663	6.40
Other Personal Prop.	293,687	1.28	241,795	1.12	279,182	1.16
Air Lines	4,195	.02	5,326	.03	7,627	.03
Bus Lines	43,275	.19	38,226	.18	45,003	.19
Car Companies	22,882	.10	19,969	.09	20,940	.09
Express Companies	1,923	-	1,727	.01	1,770	.01
Gas Companies	266,943	1.16	255,311	1.18	268,740	1.12
Pipe Line Companies	11,713	.05	10,348	.05	10,861	.04
Power Companies	518,450	2.26	638,982	2.95	805,949	3.36
Railroad Companies	529,450	2.31	460,541	2.12	469,140	1.95
Telegraph Companies	6,277	.03	5,915	.03	7,054	.03
Telephone Companies	411,413	1.79	377,424	1.74	404,322	1.68
Terminal Companies	24,831	.11	22,746	.11	20,903	.09
Transit-Traction Co's.	64,466	.28	55,742	.26	50,806	.21
Water Companies	10,330	.05	8,417	.04	9,187	.04
Mining Companies	6,184,625	26.92	5,624,657	25.93	6,866,316	28.60
TOTALS	$22,973,788	100.00	$21,688,708	100.00	$24,006,561	100.00
By County Assessor	$14,873,015	64.73	$14,163,377	65.28	$15,017,943	62.56
By State Tax Comm.	8,100,773	35.27	7,525,331	34.72	8,988,618	37.44

*1951 & 1952 includes goats. **Out of balance, Auditor's Office did not balance Granite or Jordan School Dist.; difference $389,523. (a) Acreage not classified in 1951 report. Taxes charged against acreage are included with "Other Land".

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

SAN JUAN COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 5,086	3.54	$ 4,517	3.36	$ 5,222	3.36
Imp. Farm Land-Dry	24,827	17.30	21,065	15.65	26,002	16.72
Imp. Farm Land-Irrig'd.	5,615	3.91	4,666	3.47	5,681	3.65
Unimproved Farm Land	3,853	2.69	3,106	2.31	3,781	2.43
Fruit Land	-	-	-	-	-	-
Grazing Land	12,549	8.74	10,887	8.09	13,667	8.79
Other Land	350	.24	490	.36	599	.39
Improvements-Lots	23,335	16.26	22,343	16.60	26,085	16.77
Improvements-Acreage	4,958	3.45	4,638	3.45	6,690	4.30
Range Horses and Mules	71	.05	44	.03	9	.01
Other Horses and Mules	668	.47	529	.39	676	.43
Range Cattle	13,632	9.50	11,702	8.69	10,955	7.04
Other Cattle	978	.68	2,491	1.85	2,273	1.46
Sheep*	8,933	6.22	7,713	5.73	8,022	5.16
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	116	.08	58	.04	28	.02
Poultry	58	.04	39	.03	26	.02
Merchandise	7,019	4.89	5,870	4.36	11,193	7.19
Implements-Tools-Mchy.	10,883	7.58	13,048	9.69	11,206	7.20
Motor Vehicles	14,640	10.20	13,063	9.71	13,674	8.79
Other Personal Prop.	43	.03	1,638	1.22	2,216	1.42
Air Lines	-	-	-	-	-	-
Bus Lines	751	.52	787	.58	1,062	.68
Car Companies	-	-	-	-	-	-
Express Companies	-	-	-	-	-	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	62	.04	76	.06	247	.16
Railroad Companies	-	-	-	-	-	-
Telegraph Companies	-	-	-	-	-	-
Telephone Companies	957	.67	952	.71	1,040	.67
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	4,157	2.90	4,876	3.62	5,197	3.34
TOTALS	$ 143,541	100.00	$ 134,598	100.00	$ 155,551	100.00
By County Assessor	$ 137,614	95.87	$ 127,907	95.03	$ 148,005	95.15
By State Tax Comm.	5,927	4.13	6,691	4.97	7,546	4.85

* 1951 and 1952 includes goats.

SANPETE COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 31,338	5.56	$ 29,129	5.44	$ 30,768	5.43
Imp. Farm Land-Dry	6,078	1.08	5,780	1.08	6,654	1.17
Imp. Farm Land-Irrig'd.	84,823	15.05	94,194	17.60	103,417	18.25
Unimproved Farm Land	10,738	1.91	165	.03	203	.04
Fruit Land	-	-	-	-	-	-
Grazing Land	18,748	3.33	12,102	2.26	13,937	2.46
Other Land	2,281	.41	2,114	.39	2,033	.36
Improvements-Lots	134,441	23.85	124,193	23.20	132,027	23.30
Improvements-Acreage	50,794	9.01	46,726	8.73	49,604	8.76
Range Horses and Mules	415	.07	224	.04	267	.05
Other Horses and Mules	1,058	.19	883	.16	932	.17
Range Cattle	14,493	2.57	20,942	3.91	17,101	3.02
Other Cattle	10,161	1.80	12,297	2.30	11,055	1.95
Sheep*	8,419	1.49	9,540	1.78	7,501	1.32
Goats-Turkeys-Bees	-	-	-	-	682	.12
Swine	391	.07	285	.05	163	.03
Poultry	1,269	.23	1,077	.20	437	.08
Merchandise	26,762	4.75	26,529	4.96	27,226	4.81
Implements-Tools-Mchy.	16,588	2.94	15,977	2.98	17,978	3.17
Motor Vehicles	58,391	10.36	55,982	10.46	56,896	10.04
Other Personal Prop.	2,484	.44	2,356	.44	3,480	.61
Air Lines	176	.03	194	.04	-	-
Bus Lines	1,406	.25	1,004	.19	1,237	.22
Car Companies	3,003	.53	2,553	.48	2,920	.51
Express Companies	13	-	12	-	10	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	8,683	1.54	8,164	1.53	8,992	1.59
Railroad Companies	64,293	11.41	56,873	10.62	64,190	11.33
Telegraph Companies	338	.06	299	.06	337	.06
Telephone Companies	5,007	.89	4,784	.89	5,498	.97
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	1,026	.18	958	.18	1,015	.18
TOTALS	$ 563,617	100.00	$ 535,336	100.00	$ 566,560	100.00
By County Assessor	$ 479,672	85.11	$ 460,495	86.01	$ 482,361	85.14
By State Tax Comm.	83,945	14.89	74,841	13.99	84,199	14.86

* 1951 and 1952 includes goats.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

SEVIER COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 43,563	6.87	$ 38,072	6.63	$ 42,336	6.65
Imp. Farm Land-Dry	28	-	35	-	40	.01
Imp. Farm Land-Irrig'd.	95,235	15.01	97,936	17.06	97,046	15.23
Unimproved Farm Land	12,236	1.93	-	-	16	-
Fruit Land	-	-	-	-	15,345	2.41
Grazing Land	10,928	1.72	8,502	1.48	9,783	1.54
Other Land	1,730	.27	86	.02	98	.02
Improvements-Lots	170,575	26.89	153,965	26.82	173,362	27.21
Improvements-Acreage	14,343	2.26	12,395	2.16	14,493	2.27
Range Horses and Mules	513	.08	452	.08	344	.05
Other Horses and Mules	925	.15	634	.11	647	.10
Range Cattle	13,196	2.08	19,275	3.36	13,974	2.19
Other Cattle	11,599	1.83	13,623	2.38	12,573	1.97
Sheep*	6,634	1.05	6,387	1.11	6,082	.96
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	409	.07	290	.05	159	.03
Poultry	889	.14	748	.13	449	.07
Merchandise	42,277	6.66	35,935	6.26	43,525	6.83
Implements-Tools-Mchy.	9,705	1.53	11,821	2.06	14,491	2.27
Motor Vehicles	70,625	11.13	63,149	11.00	65,811	10.33
Other Personal Prop.	1,043	.16	646	.11	622	.10
Air Lines	-	-	-	-	-	-
Bus Lines	1,339	.21	1,022	.18	1,430	.22
Car Companies	2,411	.38	1,955	.34	2,281	.36
Express Companies	12	-	11	-	5	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	12,611	1.99	11,847	2.07	14,199	2.23
Railroad Companies	51,357	8.10	43,284	7.54	49,855	7.83
Telegraph Companies	257	.04	221	.04	259	.04
Telephone Companies	9,648	1.52	10,156	1.77	12,073	1.90
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	50,325	7.93	41,573	7.24	45,770	7.18
TOTALS	$ 634,413	100.00	$ 574,020	100.00	$ 637,068	100.00
By County Assessor	$ 506,453	79.83	$ 463,951	80.82	$ 511,196	80.24
By State Tax Comm.	127,960	20.17	110,069	19.18	125,872	19.76

* 1951 and 1952 includes goats.

SUMMIT COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 13,462	2.39	$ 11,976	2.37	$ 12,637	2.41
Imp. Farm Land-Dry	1,068	.19	1,085	.22	962	.18
Imp. Farm Land-Irrig'd.	43,903	7.81	37,913	7.51	42,319	8.08
Unimproved Farm Land	3,467	.62	2,851	.57	3,178	.61
Fruit Land	-	-	-	-	-	-
Grazing Land	54,010	9.60	46,762	9.26	50,554	9.65
Other Land	1,175	.21	894	.18	1,087	.21
Improvements-Lots	41,019	7.29	37,124	7.35	38,519	7.35
Improvements-Acreage	25,279	4.50	23,137	4.58	25,828	4.93
Range Horses and Mules	173	.03	159	.03	159	.03
Other Horses and Mules	540	.10	399	.08	398	.08
Range Cattle	3,739	.66	5,070	1.01	3,486	.67
Other Cattle	8,302	1.48	10,152	2.01	8,604	1.64
Sheep*	1,527	.27	1,734	.34	1,615	.31
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	40	-	50	-	22	-
Poultry	274	.05	251	.05	172	.03
Merchandise	4,025	.72	3,540	.70	2,170	.41
Implements-Tools-Mchy.	4,098	.73	5,106	1.01	7,267	1.39
Motor Vehicles	34,558	6.15	33,648	6.67	31,444	6.00
Other Personal Prop.	219	.04	485	.10	356	.07
Air Lines	123	.02	696	.14	1,248	.24
Bus Lines	1,889	.34	1,962	.39	1,946	.37
Car Companies	4,852	.87	4,159	.82	4,463	.85
Express Companies	7	-	7	-	5	-
Gas Companies	67,283	11.96	58,969	11.68	62,587	11.95
Pipe Line Companies	9,490	1.69	7,562	1.50	8,951	1.71
Power Companies	14,997	2.67	13,690	2.71	14,722	2.81
Railroad Companies	154,095	27.40	135,181	26.78	138,698	26.47
Telegraph Companies	241	.04	201	.04	210	.04
Telephone Companies	24,808	4.41	21,646	4.29	19,816	3.78
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	197	.03	174	.04	180	.03
Mining Companies	43,492	7.73	38,219	7.57	40,332	7.70
TOTALS	$ 562,352	100.00	$ 504,802	100.00	$ 523,935	100.00
By County Assessor	$ 240,878	42.84	$ 222,336	44.04	$ 230,777	44.05
By State Tax Comm.	321,474	57.16	282,466	55.96	293,158	55.95

* 1951 and 1952 includes goats.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

TOOELE COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 23,333	2.70	$ 22,260	2.68	$ 24,308	2.78
Imp. Farm Land-Dry	5,029	.58	5,167	.62	5,376	.62
Imp. Farm Land-Irrig'd.	14,458	1.67	12,718	1.53	13,752	1.57
Unimproved Farm Land	2,642	.31	2,371	.29	2,445	.28
Fruit Land	61	-	22	-	24	-
Grazing Land	13,571	1.57	12,525	1.51	13,686	1.56
Other Land	3,042	.35	3,386	.41	4,136	.47
Improvements-Lots	136,122	15.77	137,919	16.60	193,921	22.15
Improvements-Acreage	48,876	5.66	45,461	5.47	17,711	2.02
Range Horses and Mules	148	.02	116	.01	116	.01
Other Horses and Mules	1,006	.12	878	.11	776	.09
Range Cattle	8,786	1.02	12,200	1.47	9,108	1.04
Other Cattle	2,657	.31	3,165	.38	2,615	.30
Sheep*	40,496	4.69	49,444	5.95	34,377	3.93
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	131	.02	93	.01	52	.01
Poultry	155	.02	117	.02	82	.01
Merchandise	25,093	2.91	25,292	3.04	26,185	2.99
Implements-Tools-Mchy.	30,780	3.57	26,565	3.20	28,611	3.27
Motor Vehicles	73,826	8.55	75,762	9.12	82,974	9.48
Other Personal Prop.	1,922	.22	1,848	.22	2,026	.23
Air Lines	398	.05	869	.11	1,380	.16
Bus Lines	6,491	.75	6,785	.82	8,428	.96
Car Companies	8,590	1.00	7,538	.90	8,399	.96
Express Companies	9	-	8	-	5	-
Gas Companies	10,375	1.20	10,216	1.23	11,469	1.31
Pipe Line Companies	-	-	-	-	-	-
Power Companies	15,114	1.75	16,972	2.04	19,688	2.25
Railroad Companies	267,279	30.96	243,973	29.36	254,944	29.12
Telegraph Companies	692	.08	699	.08	783	.09
Telephone Companies	51,812	6.00	49,300	5.93	47,690	5.44
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	2,342	.27	2,071	.25	2,252	.26
Mining Companies	67,979	7.88	55,212	6.64	58,126	6.64
TOTALS	$ 863,215	100.00	$ 830,952	100.00	$ 875,445	100.00
By County Assessor	$ 432,134	50.06	$ 437,309	52.64	$ 462,281	52.81
By State Tax Comm.	431,081	49.94	393,643	47.36	413,164	47.19

* 1951 and 1952 includes goats.

UINTAH COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 21,610	4.45	$ 19,341	3.89	$ 19,633	3.58
Imp. Farm Land-Dry	185	.04	390	.08	457	.08
Imp. Farm Land-Irrig'd.	59,995	12.36	53,361	10.72	58,438	10.66
Unimproved Farm Land	1,433	.30	1,533	.31	1,855	.34
Fruit Land	—	-	-	-	3,659	.67
Grazing Land	15,473	3.19	13,524	2.72	11,348	2.07
Other Land	339	.07	664	.13	547	.10
Improvements-Lots	67,880	13.99	65,883	13.23	71,534	13.05
Improvements-Acreage	23,995	4.94	29,841	5.99	34,957	6.38
Range Horses and Mules	278	.06	15	-	337	.06
Other Horses and Mules	1,474	.30	1,496	.30	1,241	.23
Range Cattle	12,788	2.64	18,722	3.76	14,942	2.73
Other Cattle	9,146	1.88	8,901	1.79	6,943	1.27
Sheep*	25,210	5.19	30,474	6.12	22,052	4.02
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	478	.10	420	.08	198	.04
Poultry	338	.07	277	.06	187	.03
Merchandise	36,110	7.44	31,126	6.25	32,486	5.93
Implements-Tools-Mchy.	13,526	2.79	25,880	5.20	19,120	3.49
Motor Vehicles	46,158	9.51	51,412	10.33	54,781	9.99
Other Personal Prop.	1,621	.33	3,427	.69	6,788	1.24
Air Lines	142	.03	519	.10	619	.11
Bus Lines	1,761	.36	1,691	.34	1,554	.28
Car Companies	-	-	-	-	-	-
Express Companies	-	-	2	-	1	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	18,031	3.72	15,411	3.10	16,829	3.07
Power Companies	14,780	3.05	14,479	2.91	17,762	3.24
Railroad Companies	-	-	-	-	-	-
Telegraph Companies	-	-	5	-	11	-
Telephone Companies	5,266	1.09	5,286	1.06	5,839	1.07
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	107,239	22.10	103,756	20.84	143,982	26.27
TOTALS	$ 485,256	100.00	$ 497,836	100.00	$ 548,100	100.00
By County Assessor	$ 338,037	69.65	$ 356,687	71.65	$ 361,503	65.96
By State Tax Comm.	147,219	30.35	141,149	28.35	186,597	34.04

* 1951 and 1952 includes goats.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

UTAH COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 290,233	6.31	$ 268,288	6.25	$ 290,288	6.04
Imp. Farm Land-Dry	9,661	.21	10,931	.25	17,643	.37
Imp. Farm Land-Irrig'd.	330,307	7.18	293,622	6.84	317,791	6.62
Unimproved Farm Land	19,620	.43	16,301	.38	325	.01
Fruit Land	21,215	.46	18,156	.42	-	-
Grazing Land	27,542	.60	23,669	.55	23,403	.49
Other Land	3,100	.07	3,722	.09	104,539	2.18
Improvements-Lots	841,370	18.29	824,058	19.18	888,942	18.51
Improvements-Acreage	928,596	20.19	857,395	19.96	985,970	20.53
Range Horses and Mules	693	.02	542	.01	861	.02
Other Horses and Mules	2,367	.05	2,360	.06	1,789	.04
Range Cattle	23,693	.52	39,016	.91	34,583	.72
Other Cattle	22,265	.48	29,871	.70	18,931	.39
Sheep*	8,305	.18	8,516	.20	8,946	.18
Goats-Turkeys-Bees	-	-	-	-	36	-
Swine	676	.01	588	.01	336	.01
Poultry	3,313	.07	3,408	.08	2,477	.05
Merchandise	373,035	8.11	336,113	7.82	413,294	8.61
Implements-Tools-Mchy.	532,500	11.58	474,924	11.06	524,036	10.91
Motor Vehicles	407,909	8.87	401,140	9.34	416,209	8.67
Other Personal Prop.	5,238	.11	4,499	.10	10,538	.22
Air Lines	319	-	841	.02	897	.02
Bus Lines	5,957	.13	5,965	.14	6,287	.13
Car Companies	15,680	.34	13,874	.32	14,947	.31
Express Companies	71	-	48	-	74	-
Gas Companies	47,554	1.03	47,695	1.11	54,749	1.14
Pipe Line Companies	-	-	-	-	-	-
Power Companies	236,259	5.14	200,517	4.67	212,973	4.44
Railroad Companies	361,520	7.86	329,934	7.68	357,857	7.45
Telegraph Companies	998	.02	931	.02	1,028	.02
Telephone Companies	53,769	1.17	53,419	1.24	64,186	1.34
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	26,409	.57	25,372	.59	27,810	.58
TOTALS	$ 4,600,174	100.00	$ 4,295,715	100.00	$ 4,801,745	100.00
By County Assessor	$ 3,851,639	83.74	$ 3,617,119	84.21	$ 4,060,937	84.57
By State Tax Comm.	748,536	16.26	678,596	15.79	740,808	15.43

* 1951 and 1952 includes goats.

WASATCH COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 11,258	4.15	$ 10,407	4.09	$ 11,563	4.06
Imp. Farm Land-Dry	486	.18	257	.10	120	.04
Imp. Farm Land-Irrig'd.	29,623	10.91	27,017	10.62	31,451	11.05
Unimproved Farm Land	1,810	.67	1,634	.64	1,864	.65
Fruit Land	-	-	-	-	-	-
Grazing Land	20,305	7.48	18,263	7.18	21,209	7.45
Other Land	367	.14	226	.09	304	.11
Improvements-Lots	45,309	16.68	42,004	16.52	47,572	16.71
Improvements-Acreage	18,090	6.66	16,695	6.57	19,624	6.89
Range Horses and Mules	152	.06	171	.07	41	.02
Other Horses and Mules	342	.13	244	.10	358	.13
Range Cattle	5,052	1.86	7,651	3.01	5,266	1.85
Other Cattle	5,958	2.19	7,513	2.95	6,092	2.14
Sheep*	476	.18	595	.23	776	.27
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	9	-	5	-	3	-
Poultry	119	.04	170	.07	124	.04
Merchandise	10,106	3.72	11,430	4.49	14,351	5.04
Implements-Tools-Mchy.	5,104	1.88	3,365	1.32	5,809	2.04
Motor Vehicles	26,435	9.74	25,978	10.21	29,206	10.26
Other Personal Prop.	69	.03	63	.03	103	.04
Air Lines	-	-	-	-	-	-
Bus Lines	1,204	.44	1,106	.44	968	.34
Car Companies	1,504	.55	1,328	.52	1,557	.55
Express Companies	3	-	1	-	1	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	6,756	2.49	5,951	2.34	6,930	2.43
Power Companies	8,046	2.96	7,385	2.90	8,439	2.96
Railroad Companies	28,161	10.37	25,687	10.10	29,501	10.36
Telegraph Companies	83	.03	75	.03	85	.03
Telephone Companies	2,927	1.08	2,750	1.08	3,132	1.10
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	41,757	15.38	36,363	14.30	38,257	13.44
TOTALS	$ 271,511	100.00	$ 254,334	100.00	$ 284,706	100.00
By County Assessor	$ 181,070	66.07	$ 173,688	68.29	$ 195,836	68.79
By State Tax Comm.	90,441	33.30	80,646	31.71	88,870	31.21

* 1951 and 1952 includes goats.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

WASHINGTON COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 57,114	15.31	$ 51,661	12.73	$ 51,955	12.44
Imp. Farm Land-Dry	4,566	1.22	4,528	1.12	4,795	1.15
Imp. Farm Land-Irrig'd.	44,901	12.03	48,884	12.05	50,842	12.17
Unimproved Farm Land	437	.12	499	.12	534	.13
Fruit Land	11	-	-	-	-	-
Grazing Land	14,887	3.99	16,417	4.05	17,134	4.10
Other Land	251	.07	333	.08	303	.07
Improvements-Lots	115,411	30.93	128,196	31.59	137,093	32.81
Improvements-Acreage	16,803	4.50	19,197	4.73	21,146	5.06
Range Horses and Mules	-	-	-	-	-	-
Other Horses and Mules	555	.15	564	.14	551	.13
Range Cattle	8,716	2.34	14,806	3.65	12,360	2.96
Other Cattle	2,827	.76	4,236	1.04	3,730	.89
Sheep*	782	.21	1,218	.30	1,004	.24
Goats-Turkeys-Bees	-	-	-	-	201	.05
Swine	75	.02	85	.02	57	.01
Poultry	1,286	.34	1,906	.47	1,406	.34
Merchandise	21,462	5.75	23,685	5.84	24,374	5.83
Implements-Tools-Mchy.	5,606	1.50	6,369	1.57	6,949	1.66
Motor Vehicles	43,859	11.75	46,844	11.54	46,504	11.13
Other Personal Prop.	1,656	.44	1,385	.34	1,624	.39
Air Lines	284	.08	812	.20	856	.21
Bus Lines	3,082	.83	3,712	.91	3,423	.82
Car Companies	-	-	-	-	-	-
Express Companies	-	-	-	-	-	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	14,609	3.92	15,611	3.85	16,316	3.91
Railroad Companies	-	-	-	-	-	-
Telegraph Companies	6	-	6	-	9	-
Telephone Companies	12,804	3.43	13,956	3.44	13,764	3.29
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	1,137	.31	892	.22	893	.21
TOTALS	$ 373,127	100.00	$ 405,802	100.00	$ 417,823	100.00
By County Assessor	$ 341,205	91.43	$ 370,813	91.38	$ 382,562	91.56
By State Tax Comm.	31,922	8.57	34,989	8.62	35,261	8.44

* 1951 and 1952 includes goats.

WAYNE COUNTY	1951 Taxes Charged	1951 % of Total	1952 Taxes Charged	1952 % of Total	1953 Taxes Charged	1953 % of Total
City and Town Lots	$ 1,767	2.60	$ 1,564	2.24	$ 1,655	2.45
Imp. Farm Land-Dry	51	.08	4,038	5.78	186	.28
Imp. Farm Land-Irrig'd.	17,248	25.42	11,538	16.53	12,204	18.09
Unimproved Farm Land	113	.17	24	.04	64	.09
Fruit Land	186	.27	174	.25	4,297	6.37
Grazing Land	1,337	1.97	1,057	1.51	1,139	1.69
Other Land	42	.06	51	.07	43	.06
Improvements-Lots	14,519	21.40	13,150	18.83	13,891	20.59
Improvements-Acreage	5,005	7.38	4,411	6.32	4,733	7.01
Range Horses and Mules	36	.05	20	.03	14	.02
Other Horses and Mules	446	.66	345	.49	358	.53
Range Cattle	7,340	10.82	11,079	15.87	7,461	11.06
Other Cattle	1,393	2.05	1,579	2.26	1,209	1.79
Sheep*	3,458	5.10	4,283	6.13	3,269	4.85
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	127	.19	84	.12	48	.07
Poultry	268	.39	214	.31	115	.17
Merchandise	1,984	2.92	1,525	2.18	1,827	2.71
Implements-Tools-Mchy.	2,622	3.86	3,144	4.50	3,901	5.78
Motor Vehicles	9,039	13.32	8,858	12.69	8,532	12.65
Other Personal Prop.	41	.06	61	.09	44	.07
Air Lines	182	.27	240	.34	374	.55
Bus Lines	-	-	-	-	46	.07
Car Companies	-	-	-	-	-	-
Express Companies	-	-	-	-	-	-
Gas Companies	-	-	-	-	-	-
Pipe Line Companies	-	-	-	-	-	-
Power Companies	397	.59	354	.51	377	.56
Railroad Companies	-	-	-	-	-	-
Telegraph Companies	-	-	-	-	-	-
Telephone Companies	249	.37	1,520	2.18	1,679	2.49
Terminal Companies	-	-	-	-	-	-
Transit-Traction Co's.	-	-	-	-	-	-
Water Companies	-	-	-	-	-	-
Mining Companies	-	-	511	.73	-	-
TOTALS	$ 67,850	100.00	$ 69,824	100.00	$ 67,466	100.00
By County Assessor	$ 67,022	98.77	$ 67,199	96.24	$ 64,990	96.33
By State Tax Comm.	828	1.23	2,625	3.76	2,476	3.67

* 1951 and 1952 includes goats.

TABLE 9 — PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR THE YEARS 1951, 1952 and 1953 — Continued

	1951		1952		1953	
WEBER COUNTY	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total
City and Town Lots	$ 667,633	15.78	$ 564,419	14.07	$ 619,183	13.85
Imp. Farm Land-Dry	6,498	.15	4,317	.11	4,816	.11
Imp. Farm Land-Irrig'd.	141,807	3.35	120,564	3.01	136,323	3.05
Unimproved Farm Land	24,798	.59	21,402	.53	23,641	.53
Fruit Land	4,516	.11	3,910	.10	-	-
Grazing Land	15,630	.37	14,007	.35	15,237	.34
Other Land	27,939	.66	32,217	.80	33,963	.76
Improvements-Lots	1,364,004	32.23	1,362,716	33.96	1,587,995	35.53
Improvements-Acreage	203,678	4.81	174,247	4.34	209,522	4.69
Range Horses and Mules	213	.01	233	-	106	-
Other Horses and Mules	1,346	.03	955	.02	1,070	.02
Range Cattle	3,826	.09	7,172	.18	4,613	.10
Other Cattle	21,469	.51	23,502	.59	19,921	.45
Sheep*	546	.01	2,374	.06	1,127	.03
Goats-Turkeys-Bees	-	-	-	-	-	-
Swine	190	-	170	-	164	-
Poultry	675	.02	589	.02	404	.01
Merchandise	420,367	9.93	432,107	10.77	451,614	10.10
Implements-Tools-Mchy.	134,602	3.18	115,313	2.87	139,366	3.12
Motor Vehicles	427,982	10.11	428,155	10.67	469,678	10.51
Other Personal Prop.	17,171	.41	18,200	.45	13,322	.30
Air Lines	324	.01	314	.01	396	.01
Bus Lines	5,757	.14	6,069	.15	9,140	.20
Car Companies	29,052	.69	25,672	.64	27,969	.63
Express Companies	272	-	238	-	260	.01
Gas Companies	54,224	1.28	54,018	1.35	61,222	1.37
Pipe Line Companies	4,523	.11	4,824	.12	9,388	.21
Power Companies	120,981	2.86	111,473	2.78	129,187	2.89
Railroad Companies	330,627	7.81	299,709	7.47	303,159	6.78
Telegraph Companies	1,696	.04	1,581	.04	1,672	.04
Telephone Companies	68,676	1.62	65,828	1.64	73,783	1.65
Terminal Companies	124,685	2.95	112,666	2.81	119,903	2.68
Transit-Traction Co's.	6,091	.14	3,426	.09	1,358	.03
Water Companies	-	-	-	-	-	-
Mining Companies	-	-	-	-	-	-
TOTALS	$ 4,231,798	100.00	$ 4,012,387	100.00	$ 4,469,502	100.00
By County Assessor	$ 3,484,890	82.35	$ 3,326,569	82.90	$ 3,732,065	83.50
By State Tax Comm.	746,908	17.65	685,818	17.10	737,437	16.50

* 1951 and 1952 includes goats.

TABLE 10 — SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDED JUNE 30, 1953 AND 1954

CLASSIFICATION	Number of Licenses and Returns 1953	1954	Amount Assessed 1953	1954	Amount Collected 1953	1954
BEER TAX	205	438	$ 215,218.89	$ 219,005.44	$ 215,158.89	$ 218,762.55
CAR AND BUS TAX						
Prepayments					34.11(R)	11,057.29(R)
Tax	169	162	167,922.56	190,640.13	168,438.87	190,167.42
Total-	169	162	167,922.56	190,640.13	168,404.76	179,110.13
CIGARETTE TAX						
Licenses	3,408	1,822	34,080.00	18,220.00	34,070.00	18,260.00
Stamps	935	1,013	945,760.91	1,213,050.53	944,784.77	1,212,609.29
Deficiencies	1	1	13.86	593.56		593.56
Total-	4,344	2,836	979,854.77	1,231,864.09	978,854.77	1,231,462.85
CORPORATION FRANCHISE TAX						
Prepayments					380.00	1,660.00
Tax	5,195	4,922	2,648,987.63	2,695,851.47)		
Penalties and Interest			59,646.10	396,476.11)	3,168,792.61	4,123,799.02
Deficiencies	977	1,020	447,261.28	996,183.11)		
Agr. Coop. Assn. Lic. Fees	124	122	620.00	610.00		
Reinstatements	31	32	1,450.35	1,215.63	1,450.35	1,546.49
Total-	6,327	6,096	3,157,965.36	4,090,336.32	3,171,242.96	4,127,615.51
INDIVIDUAL INCOME TAX						
Tax	203,562	212,797	5,195,580.32	5,653,040.19)		
Penalties and Interest			45,924.79	31,065.54)	5,312,715.81	5,682,080.42
Deficiencies	2,062	1,986	106,742.09	53,394.25)		
Total-	205,624	214,783	5,348,247.20	5,737,499.98	5,312,715.81	5,682,080.42
INHERITANCE TAX	185	190	651,520.97	490,695.81	647,716.82	494,499.96
INSURANCE TAX						
Tax (Fire, Life and Misc.)	465	515	1,285,230.35	1,436,945.46)	1,305,028.20	1,437,278.32
Deficiencies (Fire, Life and Misc.)	28	3	19,790.46	10.74)		
Self-Insurers	69	85	81,546.49	85,049.09	81,546.49	84,736.97
Total-	562	603	1,386,567.30	1,522,005.29	1,386,574.69	1,522,015.29

TABLE 10 — SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDED JUNE 30, 1953 AND 1954 — Cont.

CLASSIFICATION	Number of Licenses and Returns 1953	Number of Licenses and Returns 1954	Amount Assessed 1953	Amount Assessed 1954	Amount Collected 1953	Amount Collected 1954
MINE OCCUPATION TAX	16	26	$ 1,852,709.02	$ 2,121,216.27	$ 1,844,480.71	$ 2,097,688.66
MOTOR FUEL TAX						
Licenses	2,348	178	2,348.00	178.00	2,340.00	172.00
Gasoline Tax	698	630	11,306,061.42	11,758,225.68)		
Penalties and Interest			95.61(R)	657.89)	11,308,412.01	11,762,412.65
Deficiencies	23	14	1,936.91	2,919.26)		
Aircraft Fuel Tax	12	12	278,617.40	325,943.28	278,617.40	325,943.28
Deficiencies			.00	.00		
Total-	3,081	834	11,588,868.12	12,087,924.11	11,589,369.41	12,088,527.93
SPECIAL FUEL TAX						
Tax	7,380	7,784	684,619.92	754,313.55)		
Penalties and Interest			5,844.52	2,736.53)	705,061.51	759,246.99
Deficiencies	264	76	17,206.33	3,144.84		
Special Fuel Cash Bonds				.00	1,052.55	1,478.85
Total-	7,644	7,860	707,670.77	760,194.92	706,114.06	760,725.84
MOTOR VEHICLE REGISTRATION						
Passenger License Fees			1,089,102.50	1,146,022.75	1,089,102.50	1,146,022.75
Unladen Weight Fees			1,689,456.17	1,858,851.90	1,689,619.66	1,858,642.48
Unladen Weight Inc. Cap. Fees			15,965.38	18,409.75	15,965.38	18,409.75
Motorcycle License Fees			3,285.00	3,208.00	3,285.00	3,208.00
Dealer License Plate Fees			11,769.00	11,358.00	11,769.00	11,358.00
¼ Year Registration Fees			38,209.21	53,019.53	38,209.21	53,019.53
Transfer of Registration Fees			33,424.00	31,214.00	33,424.00	31,214.00
Plate Replacement Fees			1,832.00	2,160.00	1,832.00	2,160.00
Penalties			2,337.15	2,216.52	2,337.15	2,216.52
Total-	330,851	347,778	2,885,380.41	3,126,460.45	2,885,543.90	3,126,251.03
MOTOR VEHICLE CONTROL FUND						
Certificates of Title	126,318	122,459	126,318.00	122,459.00	126,318.00	122,459.00
Duplicate Certificates	15,620	16,708	15,620.00	16,708.00	15,620.00	16,708.00
Dealers' Licenses	636	614	13,245.00	12,775.00	13,245.00	12,780.00
Miscellaneous Fees		634	3,336.51	4,398.42	3,336.51	4,398.42
Total-	142,574	140,415	158,519.51	156,340.42	158,519.51	156,345.42

TABLE 10 — SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDED JUNE 30, 1953 AND 1954 — Cont.

CLASSIFICATION	Number of Licenses and Returns 1953	Number of Licenses and Returns 1954	Amount Assessed 1953	Amount Assessed 1954	Amount Collected 1953	Amount Collected 1954
EOMARGARINE TAX						
Stamps	350	338	$ 640,028.70	$ 602,026.84)	$	$
Deficiencies	4		3,765.65	.00)	640,674.01	601,513.36
Penalties and Interest			91.58	.00)		
Total-	354	338	643,885.93	602,026.84	640,674.01	601,513.36
BLIC SERVICE COMMISSION FUND	225	2	55,442.78	6.75	51,880.55	6,420.62
LES AND USE TAX						
Tax	83,572	73,211	16,972,476.48	17,861,785.30)		
Penalties and Interest			49,651.33	42,570.88)	17,184,543.99	17,995,540.59
Deficiencies	1,006	670	146,613.30	121,105.73)		
Cash Bonds	758	1,350			39,148.42	70,250.74
Total-	85,336	75,231	17,168,741.11	18,025,461.91	17,223,692.41	18,065,791.33
PENSE ACCOUNT	7,542	6,078			23,924.14	22,349.27
OOL LUNCH FUND	12	12	554,097.56	530,875.30	554,097.56	530,875.30
OR VEHICLE DEALERS' ADM. FUND	2,048	2,131	28,276.50	29,918.53	28,276.50	29,838.53
PORARY PERMIT FEES	36,607	36,066	484,731.51	500,262.07	483,905.64	499,244.61
ICLE CONTROL FUND	29	13	26.50	12.25		
GRAND TOTAL -	833,735	841,892	$48,035,646.77	$51,422,746.88	$48,071,147.10	$51,441,118.61

TABLE 11 - TAX COMMISSION COLLECTIONS AND AMOUNTS PER CAPITA COLLECTED, FISCAL YEARS 1952, 1953 and 1954

TAX OR FUND	1952 Amount	1952 % of Total	1952 Per Capita*	1953 Amount	1953 % of Total	1953 Per Capita*	1954 Amount	1954 % of Total	1954 Per Capita*
Beer Tax	$ 269,162.17	.57	$ .37	$ 215,158.89	.45	$ .29	$ 218,762.55	.42	$ .28
Car and Bus Tax	198,622.66	.42	.27	168,404.76	.35	.23	179,110.13	.34	.23
Cigarette	951,777.35	2.02	1.31	978,854.77	2.04	1.31	1,231,462.85	2.39	1.61
Corporation Franchise Tax	3,085,125.55	6.54	4.25	3,171,242.96	6.60	4.26	4,127,615.51	8.02	5.40
Individual Income Tax	7,324,063.94	15.53	10.09	5,312,715.81	11.06	7.13	5,682,080.42	11.04	7.43
Inheritance Tax	322,796.40	.68	.44	647,716.82	1.35	.87	494,499.96	.96	.64
Insurance Tax	1,208,590.72	2.56	1.66	1,386,574.69	2.89	1.86	1,522,015.29	2.96	1.99
Mine Occupation Tax	1,731,756.54	3.67	2.38	1,844,480.71	3.84	2.47	2,097,688.66	4.07	2.74
Motor Fuel Tax	10,294,384.20	21.83	14.18	11,589,369.41	24.11	15.56	12,088,527.93	23.50	15.82
Special (Use) Fuel Tax	591,706.16	1.25	.82	706,114.06	1.47	.95	760,725.84	1.47	.99
Motor Vehicle Registration	2,743,334.79	5.82	3.78	2,885,543.90	6.00	3.87	3,126,251.03	6.07	4.09
Motor Vehicle Control	151,184.67	.32	.21	158,519.51	.33	.21	156,345.42	.30	.20
Oleomargarine	574,100.90	1.22	.79	640,674.01	1.34	.86	601,513.36	1.16	.78
Public Service Commission	63,011.05	.13	.09	51,880.55	.11	.07	6,420.62	.12	.08
Sales and Use Tax	16,902,540.99	35.84	23.28	17,223,692.41	35.83	23.12	18,065,791.33	35.13	23.64
Vehicle Control	1,898.75**	-	-						
School Lunch Fund	527,741.23	1.12	.73	554,097.56	1.16	.74	530,875.30	1.03	.69
M. V. Dealers' Admin.	25,152.50	.06	.04	28,276.50	.06	.04	29,838.53	.05	.04
Temporary Permit Fees	197,828.76	.42	.27	483,905.64	1.01	.65	499,244.61	.97	.65
SUB-TOTAL, AVERAGES	$47,164,779.33		$64.96	$48,047,222.96		$64.49	$51,418,769.34		$67.30
Suspense	(Cr.) 2,141.69			23,924.14		.03	22,349.27		.03
GRAND TOTALS	$47,162,637.64	100.00	$64.96	$48,071,147.10	100.00	$64.52	$51,441,118.61	100.00	$67.33

* State Bureau of Vital Statistics estimates population of State of Utah at 764,000 as of June 30, 1954, at 745,000 as of June 30, 1953, and 726,000 as of June 30, 1952.

** Receipts to Vehicle Control Fund from previous year's transactions. Administration of Drivers' License Law taken over by Department of Public Safety May 8, 1951.

TABLE 12 — COLLECTIONS BY STATE TAX COMMISSION FOR FISCAL YEARS 1949 to 1954 INCLUSIVE

Tax or Fund	1949	1950	1951	1952	1953	1954
Beer	$ 280,164.02	$ 277,882.88	$ 296,063.29	$ 269,162.17	$ 215,158.89	$ 218,762.55
Car and bus	155,872.68	153,274.71	159,168.31	198,622.66	168,404.76	179,110.13
Cigarette	903,123.17	905,488.66	931,212.81	951,777.35	978,854.77	1,231,462.85
Corporation franchise	3,142,791.77	2,612,183.50	2,834,311.25	3,085,125.55	3,171,242.96	4,127,615.51
Individual income (1)	4,210,436.64	4,111,214.19	5,991,989.18	7,324,063.94	5,312,715.81	5,682,080.42
Inheritance	436,110,58	370,425.67	309,806.50	322,796.40	647,716.82	494,499.96
Insurance	886,594.95	983,741.05	1,102,203.06	1,208,590.72	1,386,574.69	1,522,015.29
Mine occupation	1,363,819.76	866,250.57	1,422,134.25	1,731,756.54	1,844,480.71	2,097,688.66
Motor fuel	6,903,788.78	7,415,384.19	8,137,456.73	10,294,384.20	11,589,369.41	12,088,527.93
Special (use) fuel	224,184.51	281,313.14	362,869.13	591,706.16	706,114.06	760,725.84
Motor vehicle registration	2,187,885.24	2,362,643.96	2,637,438.31	2,743,334.79	2,885,543.90	3,126,251.03
Temporary permit fees (2)	.	.	.	197,828.76	483,905.64	499,244.61
Motor vehicle control	128,608.30	141,917.40	153,372.85	151,184.67	158.519.51	156,345.42
Oleomargarine	286,235.74	322,795.74	588,858.56	574,100.90	640,674.01	601,513.36
Public service commission fee	58,824.20	61,533.17	57,400.28	63,011.05	51,880.55	6,420.62
Sales and use	13,598,168.60	14,014,231.79	16,401,204.89	16,902,540.99	17,223,692.41	18,065,791.33
School lunch	481,638.47	469,491.53	487,248.42	527,741.23	554,097.56	530,875.30
Motor vehicle Admin. (3)	.	23,875.00	23,855.00	25,152.50	28,276.50	29,838.53
Vehicle control (4)	55,283.75	69,863.75	69,911.25	1,898.75	.	.
SUB-TOTAL	$35,303,531.16	$35,443,510.90	$41,966,504.07	$47,164,779.33	$48,047,222.96	$51,418,769.34
Suspense	6,159.92	8,722.33	7,814.83	(Cr.)2,141.69	23,924.14	22,349.27
GRAND TOTAL	$35,309,691.08	$35,452,233.23	$41,974,318.90	$47,162,637.64	$48,071,147.10	$51,441,118.61

(1) Exemptions for discharged veterans under individual income tax law increased for 1946 to 1949, inclusive. (2) Includes temporary permit and monthly mileage fees, effective July 1, 1951. (3) Motor vehicle administrator's fund established July 1, 1949. (4) Department of public safety created July 1, 1951, took over vehicle control fund (drivers' license fees) collections.

TABLE 13 — SUMMARY OF APPROPRIATIONS AND DISBURSEMENTS
July 1, 1952 to June 30, 1953

TAX COMMISSION GENERAL OPERATION

Legislative appropriation for biennium ending June 30, 1953, item 67, section 14, chapter 123, Laws of Utah 1951			
From: General fund			$ 341,000.00
Emergency relief fund			300,000.00
Motor fuel tax fund			45,000.00
Motor vehicle registration fund			400,000.00
Motor vehicle control fund			280,000.00
Vehicle control fund (transferred to department of public safety by section 4, chapter 5, Laws of Utah 1951, first special session)			
Total appropriation for biennium			$1,366,000.00
Total expended and encumbered during first half of biennium, see table 55, 11th biennial report			683,338.42
Balance of appropriation s available for 1953 fiscal year			$ 682,661.58
Add departmental collections through sale of surplus equipment			133.00
			$ 682,794.58
Gross cash disbursements during second half of biennium			
Personal service (salaries, fees to peace officers and county assessors, court reporters)	$517,226.31		
Travel	10,990.96		
Current expense (supplies, mail, telephone, motor vehicle directory, rentals, lincense plates, repairs, retirement contributions, etc.)	174,415.71		
Capital outlay	7,589.88	$710,222.86	
Less: Payment of encumbrances outstanding June 30, 1952	$ 23,472.59		
Refunds of expenditures (chiefly prorata shares of expenditures in behalf of other departments)	4,540.09	28,012.68	682,210.18
Lapsed to general fund as shown by exhibit D of finance commission report as published by state auditor			$ 584.40

TABLE 13 — SUMMARY OF APPROPRIATIONS AND DISBURSEMENTS
July 1, 1952 to June 30, 1953
(Continued)

UNIFORM ACCOUNTING SYSTEM

Legislative appropriation for biennium ending June 30, 1953, item 68, section 14, chapter 123, Laws of Utah 1951 From general fund		$20,000.00
Totallexpended and encumbered during first half of biennium, see table 55, 11th biennial report		2,488.08
Balance of appropriation available for 1953 fiscal year		$17,511.92
Gross cash disbursements during second half of biennium		
Personal services	$12,372.10	
Travel	1,652.68	
Current expense	1,052.40	
	$15,077.18	
Less payment of encumbrances outstanding June 30, 1952	11.39	15,065.79
Lapsed to general fund as shown by exhibit D of finance commission report as published by state auditor		$ 2,446.13

TABLE 13 — SUMMARY OF APPROPRIATIONS AND DISBURSEMENTS
July 1, 1952 to June 30, 1953
(Continued)

INHERITANCE TAX APPRAISERS' FEES

Legislative appropriation for biennium ending June 30, 1953, item 70, section 14, chapter 123, Laws of Utah 1951 From general fund	$20,000.00
Total disbursements during first half of biennium, see table 55, 11th biennial report	8,805.99
Balance of appropriation available for 1953 fiscal year	11,194.01
Disbursements during second half of biennium	10,536.60
Lapsed to general fund as shown by exhibit D of finance commission report as published by state auditor	657.41

TABLE 13 — SUMMARY OF APPROPRIATIONS AND EXPENDITURES
July 1, 1952 to June 30, 1953
(Continued)

MOTOR VEHICLE DEALERS ADMINISTRATION

Legislative appropriation for biennium ending June 30, 1953, item 69, section 14, chapter 123, Laws of Utah 1951			
From motor vehicle administration fund			$40,000.00
Deficit appropriation, confirmed by chapter 134, Laws of Utah 1953			2,500.00
Total appropriation for biennium			$42,500.00
Total expended and encumbered during first half of biennium, see table 55, 11th biennial report			19,956.97
Balance of appropriation available for 1953 fiscal year			$22,543.03
Gross cash disbursements during second half of biennium			
Personal service		$15,424.51	
Travel		3,632.10	
Current expense		1,918.84	
Capital outlay		162.02	
		21,237.47	
Less payment of encumbrances outstanding June 30, 1952		49.84	21,187.63
Available for ultimate transfer to general fund as shown by exhibit D of finance commission report as published by state auditor			$ 1,355.40
Unencumbered balance in motor vehicle administrator's fund on June 30, 1952, as shown by table 55, 11th biennial report		$18,542.87	
Less amount shown on page 183 of 1952 state auditor's report showing as unexpended appropriation		43.03	
		18,499.84	
Add tax commission collections during fiscal year 1953		28,276.50	
		46,776.34	
Less: Allotments (deficit appropriation plus ½ of regular appropriation)	$22,500.00		
Statutory balance in fund	10,000.00	32,500.00	14,276.34
			$15,631.74

TABLE 14 — SUMMARY OF APPROPRIATIONS AND DISBURSEMENTS
July 1, 1953 to June 30, 1954

TAX COMMISSION GENERAL OPERATION

Legislative appropriation for biennium ending June 30, 1955, item 68, section 14, chapter 136, Laws of Utah 1953		
From: General fund		$ 362,000.00
Emergency relief fund		390,000.00
Motor fuel tax fund		70,000.00
Motor vehicle registration fund		390,000.00
Motor vehicle control fund		300,000.00
Total appropriation ($789,000 was allotted for use during 1954 fiscal year)		$1,512,000.00
Gross cash disbursements and encumbrances during 1954 fiscal year		
Personal services (salaries, fees to peace officers and county assessors in connection with motor vehicle registration, etc.)	$597,370.42	
Travel	15,313.17	
Current expense (supplies, mail, telephone, motor vehicle directory, license plates, rentals, repairs, retirement contributions, etc.)	170,224.11	
Capital outlay	8,187.56	
	$791,095.26	
Less refunds of expenditures (chiefly prorata shares of expenditures in behalf of other departments)	6,036.85	785,058.41
Balance for operation in 1955 fiscal year according to exhibit D of finance commission report as published by state auditor (composed of $3,941.59 balance of 1954 allotment and $723,000.00 unallotted balance of appropriation)		$ 726,941.59

TABLE 14 — SUMMARY OF APPROPRIATIONS AND EXPENDITURES
July 1, 1953 to June 30, 1954
(Continued)

MOTOR VEHICLE DEALERS ADMINISTRATION

Legislative appropriation for biennium ending June 30, 1955 item 69, section 14, chapter 136, Laws of Utah 1953		
From motor vehicle administration fund		$48,800.00
Gross disbursements and encumbrances during 1954 fiscal year		
Personal services	$16,603.87	
Travel	4,086.80	
Current expense	2,080.11	
Capital outlay	580.00	23,350.78
Balance for operation in 1955 fiscal year according to exhibit D of finance commission report as published by state auditor		$25,449.22

TABLE 14 — SUMMARY OF APPROPRIATIONS AND DISBURSEMENTS
July 1, 1953 to June 30, 1954
(Continued)

INHERITANCE TAX APPRAISERS FEES		
Legislative appropriation for biennium ending June 30, 1955 item 70, section 14, chapter 136, Laws of Utah 1953		
From general fund		$20,000.00
Total disbursements during 1954 fiscal year		
Fees	$9,593.99	
Current expense	61.89	9,655.88
Balance for operation in 1955 fiscal year according to exhibit D of finance commission report as published by state auditor		$10,344.12

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

Byron D. Jones, 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 Disbursements, July 1, 1952 to June 30, 1953" and "Appropriations and Disbursements, July 1, 1953 to June 30, 1954" contain the manner in which all appropriations for the operations of the state tax commission, during the fiscal years ended June 30, 1953 and June 30, 1954, have been expended. This statement is submitted pursuant to the requirements of Section 67-10-1 Utah Code Annotated 1953.

Byron D. Jones
Byron D. Jones

Roscoe E. Hammond
Roscoe E. Hammond

J. Welton Ward
J. Welton Ward

Selvoy J. Boyer
Selvoy J. Boyer

Subscribed and sworn to before me this
30th day of September 1954

George W. Barber
Notary Public

My commission expires Sept 14, 1958.

ADDENDUM

Statistical schedules showing property assessments and property taxes charged in the calendar year 1954.

TABLE IX -- SUMMARY OF ALL ASSESSED VALUES SET BY STATE TAX COMMISSION FOR PROPERTY TAX FOR 1954

County	Air Lines	Auto. Pass. & Freight, Bus Term'l. & Transit	Gas & Pipe Line Companies	Power Companies	Railroads, Terminal, Car Co's. & Express	Tele-graph Co's.	Tele-phone Co's.	Water Co's.	Total	Mines	Total
Beaver	$ 31,917	$ 27,896	$ ---	$ 434,902	$ 1,663,961	$ 1,377	$ 205,102	$ ---	$ 2,365,155	$ 128,095	$ 2,493,250
Box Elder	20,697	108,291	947,979	2,918,435	10,517,852	25,269	414,624	---	14,953,147	79,929	15,033,076
Cache	7,267	33,419	---	1,712,782	1,445,623	2,484	501,769	---	3,703,344	76,295	3,779,639
Carbon	---	34,849	219,479	915,286	5,946,249	11,516	289,870	60,000	7,477,249	11,285,486	18,762,735
Daggett	874	2,590	170,528	---	---	---	400	---	174,392	200	174,592
Davis	22,963	109,844	2,180,119	1,038,067	3,088,940	9,828	692,274	15,843	7,157,878	16,678	7,174,556
Duchesne	25,172	24,458	831,702	238,727	---	---	218,456	---	1,338,515	244,594	1,583,109
Emery	13,020	32,308	166,952	310,461	2,652,113	9,588	58,734	---	3,243,176	2,469,925	5,713,101
Garfield	26,050	21,870	---	63,615	---	---	173,134	---	284,669	14,819	299,488
Grand	20,414	43,449	---	185,771	3,025,132	11,993	64,488	---	3,351,247	196,695	3,547,942
Iron	46,460	67,263	---	1,023,309	3,143,131	2,277	519,070	900	4,802,410	31,722,189	36,524,599
Juab	29,616	54,735	---	235,962	2,552,177	1,448	140,147	12,800	3,026,885	831,030	3,857,915
Kane	22,790	20,479	---	63,676	---	---	67,087	---	174,032	3,985	178,017
Millard	70,634	55,321	---	195,854	3,679,926	3,833	201,542	---	4,207,110	19,481	4,226,591
Morgan	41,710	21,129	759,585	241,199	1,468,545	1,068	131,534	---	2,664,770	1,916,063	4,580,833
Piute	---	14,167	---	55,697	153,605	601	39,233	---	263,303	112,059	375,362
Rich	---	2,116	107,534	70,720	30	---	15,411	---	195,811	60,739	256,550
Salt Lake	200,841	1,507,785	5,736,799	15,736,006	10,132,810	123,092	7,533,727	222,391	41,193,451	218,739,423	259,932,874
San Juan	---	23,790	---	5,601	---	---	20,695	---	50,086	225,222	275,308
Sanpete	---	32,354	226,265	219,263	1,845,504	9,285	125,488	---	2,458,159	30,222	2,488,381
Sevier	---	31,450	---	287,983	1,241,916	6,177	232,627	---	1,800,153	945,044	2,745,197
Summit	66,372	44,665	1,925,700	331,562	3,255,937	1,835	491,023	4,674	6,121,768	1,140,750	7,262,518
Tooele	45,580	179,341	250,374	441,799	6,953,515	21,385	1,248,295	60,756	9,201,045	1,525,852	10,726,897
Uintah	20,918	33,401	453,711	384,996	30	194	201,542	----	1,094,792	4,120,994	5,215,786
Utah	41,115	114,759	1,969,276	5,668,923	8,836,893	25,049	1,164,011	---	17,820,026	724,022	18,544,048
Wasatch	1,222	25,579	191,958	232,575	728,098	2,275	81,062	---	1,262,769	878,159	2,140,928
Washington	31,751	70,346	---	337,943	---	120	286,538	---	726,698	26,668	753,366
Wayne	11,400	2,436	---	9,240	---	---	37,713	---	60,789	---	60,789
Weber	13,300	116,003	1,357,146	2,578,709	8,513,962	27,145	1,378,345	---	13,984,610	---	13,984,610
TOTAL	$812,083	$2,856,093	$17,495,107	$35,939,063	$80,845,949	$297,839	$16,533,941	$377,364	$155,157,439	$277,534,618	$432,692,057

TABLE 2X -- NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR 1954

County	HORSES AND MULES On Range Number	HORSES AND MULES On Range Value	HORSES AND MULES Otherwise Assessed Number	HORSES AND MULES Otherwise Assessed Value	CATTLE On Range Number	CATTLE On Range Value	CATTLE Otherwise Assessed Number	CATTLE Otherwise Assessed Value	SHEEP* Number	SHEEP* Value	SWINE** Number	SWINE** Value	POULTRY*** Value	Total
Beaver	268	$ 2,690	241	$ 5,285	10,963	$ 194,098	3,142	$ 83,400	47,857	$ 167,444	111	$ 606	$ 2,029	$ 455,552
Box Elder	726	7,260	1,157	23,435	26,701	449,806	17,282	479,182	69,183	216,172	617	4,298	8,492	1,188,645
Cache	516	5,160	570	12,260	5,286	84,185	19,798	497,019	2,594	10,040	602	3,449	18,058	630,171
Carbon	213	2,145	26	505	3,046	53,419	364	10,780	10,062	35,035	78	475	675	103,034
Daggett	92	950	152	3,020	3,079	53,261	80	3,000	9,389	31,042	82	317	352	91,942
Davis	205	2,694	604	13,488	4,288	75,157	7,221	195,686	5,510	18,010	393	2,427	3,031	310,493
Duchesne	138	2,360	1,486	29,085	15,709	286,825	9,611	248,540	37,796	128,625	425	3,495	4,080	703,010
Emery	137	1,485	819	17,684	16,573	297,277	1,315	39,585	33,578	94,720	358	3,435	2,832	457,018
Garfield	185	2,015	382	7,195	14,093	249,882	1,149	37,466	22,857	77,217	150	931	6	374,712
Grand	54	540	421	10,379	5,667	109,990	364	15,641	33,186	145,240	126	958	822	283,570
Iron	302	3,200	155	2,705	10,737	188,081	1,624	44,615	48,209	165,018	321	2,765	1,998	408,382
Juab	89	940	438	9,185	8,413	146,416	1,110	34,544	57,910	197,948	169	908	3,435	393,376
Kane	50	500	293	6,985	8,720	164,659	281	8,955	11,355	39,763	69	640	560	222,062
Millard	43	500	1,341	30,565	31,199	515,465	6,400	185,965	157,770	556,160	1,600	6,865	16,770	1,312,290
Morgan	191	2,155	119	2,470	3,160	51,842	1,218	39,646	3,532	11,381	3,597	5,619	854	113,967
Piute	--	--	332	6,910	5,129	88,696	1,325	45,199	3,665	11,998	248	1,880	--	154,683
Rich	269	3,040	325	6,450	20,280	333,904	1,241	40,420	21,957	71,970	32	320	--	456,104
Salt Lake	--	--	1,286	39,505	--	--	10,669	294,045	9,916	33,580	1,827	14,973	95,515	477,618
San Juan	239	3,830	481	9,595	12,191	225,108	1,458	49,153	28,735	90,384	169	1,287	454	379,811
Sanpete	657	6,795	968	18,940	19,894	324,890	9,809	203,570	39,901	104,365	761	5,005	31,265	694,830
Sevier	489	6,615	563	12,020	13,453	219,270	7,804	220,183	23,748	82,724	488	2,814	7,596	551,222
Summit	400	4,145	463	9,045	3,655	63,465	7,315	161,895	5,561	18,190	144	730	4,920	262,390
Tooele	252	2,520	692	16,140	10,235	178,657	1,705	49,284	124,353	439,193	271	1,850	1,208	688,852
Uintah	60	1,200	1,737	33,440	14,997	261,015	5,570	148,310	78,852	264,416	843	4,691	6,323	719,395
Utah	669	11,610	1,914	38,845	32,538	559,248	12,897	349,127	38,218	116,620	1,359	7,538	56,003	1,138,991
Wasatch	48	480	372	7,375	5,727	93,349	4,307	118,198	2,699	9,087	9	80	1,556	230,125
Washington	--	--	454	9,200	10,190	203,630	1,940	61,380	2,625	9,092	160	1,045	40,855	325,202
Wayne	24	295	371	7,469	7,775	135,840	1,152	29,360	8,127	28,352	167	1,146	3,100	205,562
Weber	229	2,450	919	18,890	4,730	75,680	13,673	361,120	3,214	11,240	498	3,520	10,190	483,090
TOTALS	6,545	$77,574	19,081	$408,070	328,428	$5,683,115	151,824	$4,055,268	942,359	$3,185,026	15,674	$ 84,067	$322,979	$13,816,099

* These columns include 822 goats, assessed for $2,408, nearly all found in Carbon, Salt Lake & Utah Counties.
** These columns include bees, foxes and mink.
***This column includes turkeys.

TABLE 3X --ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR 1954

County	IMPROVED FARM LAND DRY Assessed Acreage	IMPROVED FARM LAND DRY Amount Per Acre	IMPROVED FARM LAND DRY Value	IMPROVED FARM LAND IRRIGATED Assessed Acreage	IMPROVED FARM LAND IRRIGATED Amount Per Acre	IMPROVED FARM LAND IRRIGATED Value	UNIMPROVED FARM LAND Assessed Acreage	UNIMPROVED FARM LAND Amount Per Acre	UNIMPROVED FARM LAND Value	PERMANENT PASTURE Assessed Acreage	PERMANENT PASTURE Amount Per Acre	PERMANENT PASTURE Value
Beaver	176	$ 5.77	$ 1,015	30,689	32.91	$ 1,010,050	29,998	2.11	$ 63,380	---	---	$ ---
Box Elder	244,870	14.16	3,468,470	72,871	61.67	4,494,050	---	---	---	20,224	12.50	252,775
Cache	82,194	20.28	1,667,094	93,372	56.21	5,248,539	267	24.12	6,440	---	---	---
Carbon	---	---	---	12,068	32.90	396,995	136	13.49	1,835	---	---	---
Daggett	---	---	---	5,556	22.52	125,100	4,118	12.22	50,302	---	---	---
Davis	6,492	34.99	227,160	30,690	109.29	3,353,962	709	33.15	23,505	---	---	---
Duchesne	1,976	3.41	6,735	48,438	25.18	1,219,645	26,552	1.60	42,370	43,395	10.76	467,020
Emery	---	---	---	48,683	23.68	1,152,767	7,432	2.75	20,455	---	---	---
Garfield	---	---	---	28,215	28.27	797,661	---	---	---	---	---	---
Grand	---	---	---	5,388	48.71	262,448	3,587	4.56	16,343	---	---	---
Iron	2,508	7.75	19,425	28,972	34.84	1,009,375	159,885	2.28	364,934	---	---	---
Juab	61,086	12.56	767,070	15,995	33.80	540,645	6,289	2.75	17,300	---	---	---
Kane	4,239	7.05	29,880	6,011	32.69	196,477	---	---	---	---	---	---
Millard	75,154	8.62	647,990	84,928	27.92	2,371,225	15	8.33	125	---	---	---
Morgan	3,356	14.64	49,116	8,551	53.41	456,747	2,178	7.18	15,638	---	---	---
Piute	---	---	---	11,348	41.34	469,093	10,298	23.75	244,536	---	---	---
Rich	2,243	7.91	17,740	27,025	19.25	520,110	15,885	14.41	228,890	---	---	---
Salt Lake	35,386	18.45	652,710	56,767	88.62	5,030,615	7,268	30.09	218,730	---	---	---
San Juan	82,133	7.99	656,575	8,434	16.18	136,467	46,210	2.26	104,369	---	---	---
Sanpete	18,513	10.72	198,415	107,379	25.76	2,765,845	1,073	8.81	9,455	---	---	---
Sevier	125	8.00	1,000	41,404	57.69	2,388,551	7	50.00	350	19,457	19.45	378,365
Summit	1,636	14.85	24,290	28,791	36.98	1,064,770	6,176	12.43	76,765	---	---	---
Tooele	17,402	8.06	140,320	9,503	35.93	341,420	5,011	4.14	20,741	---	---	---
Uintah	2,545	5.83	14,845	57,236	27.65	1,582,540	10,428	5.01	52,290	---	---	---
Utah	31,777	13.19	419,199	92,962	65.64	6,102,247	---	---	---	35,289	15.46	545,627
Wasatch	231	14.32	3,307	19,527	43.18	843,126	3,896	13.00	50,633	---	---	---
Washington	15,597	7.02	109,455	14,391	75.82	1,091,095	2,237	4.92	11,010	---	---	---
Wayne	---	---	---	9,887	30.32	299,797	303	5.28	1,599	6,466	18.19	117,595
Weber	4,204	31.29	131,550	37,518	89.30	3,350,490	39,048	15.42	602,190	---	---	---
TOTALS AND STATE AVERAGES	693,843	$13.34	$9,253,361	1,042,599	$46.64	$48,621,852	389,006	$ 5.77	$2,244,185	124,831	$14.11	$1,761,382

TABLE 3X (CONTINUED) — ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR 1954

	FRUIT LAND			GRAZING LAND						
unty	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value	Other Land Value	Aggregate Value of Acreage	Town and City Lots Value	Aggregate Value of Real Estate
aver	---	$ ---	$ ---	110,851	$1.41	$ 155,906	$ 18,930	$ 1,249,281	$ 235,680	$ 1,484,961
x Elder	---	---	---	1,159,953	.95	1,105,300	246,855	9,567,450	892,970	10,460,420
ache	---	---	---	220,746	2.45	540,965	14,365	7,477,403	2,277,665	9,755,068
rbon	1	165.00	165	235,080	2.51	589,805	142,320	1,131,120	1,461,115	2,592,235
ggett	---	---	---	44,860	2.00	89,621	9,497	274,520	---	274,520
vis	778	103.15	80,252	64,738	6.53	422,720	---	4,107,599	2,130,600	6,238,199
chesne	---	---	---	482,115	1.46	704,095	33,580	2,473,445	302,815	2,776,260
ery	---	---	---	123,958	1.48	182,944	40,555	1,396,721	140,507	1,537,228
rfield	---	---	---	112,672	1.52	170,961	6,590	975,212	112,451	1,087,663
rand	194	63.68	12,353	27,448	2.96	81,145	134,234	506,523	70,267	576,790
on	---	---	---	110,881	2.52	279,227	442,467	2,115,428	805,167	2,920,595
ab	---	---	---	216,696	1.64	355,940	18,870	1,699,825	355,065	2,054,890
ne	---	---	---	234,271	1.67	390,064	4,722	621,143	130,270	751,413
illard	---	---	---	332,852	1.18	393,615	24,850	3,437,805	450,265	3,888,070
organ	---	---	---	322,682	2.40	775,265	4,493	1,301,259	44,179	1,345,438
iute	---	---	---	27,281	1.32	35,892	12,427	761,948	39,356	801,304
ich	---	---	---	347,199	2.23	773,315	4,070	1,544,125	30,090	1,574,215
alt Lake	1,424	79.62	113,380	92,699	2.33	216,005	773,335	7,004,775	45,129,950	52,134,725
an Juan	---	---	---	189,692	1.82	345,327	13,542	1,256,280	125,101	1,381,381
anpete	---	---	---	286,627	1.37	393,865	53,170	3,420,750	580,960	4,001,710
evier	---	---	---	149,840	1.62	242,362	2,415	3,013,043	715,191	3,728,234
ummit	---	---	---	578,107	2.25	1,301,025	25,970	2,492,820	212,950	2,705,770
ooele	---	---	---	264,558	1.45	384,027	154,256	1,040,764	406,065	1,446,829
intah	---	---	---	259,122	1.52	393,025	17,947	2,060,647	352,880	2,413,527
tah	---	---	---	366,994	1.52	558,241	2,003,302	9,628,616	4,656,318	14,284,934
asatch	---	---	---	257,063	2.29	587,727	5,258	1,490,051	229,239	1,719,290
ashington	---	---	---	208,627	1.91	397,845	7,870	1,617,275	826,210	2,443,485
ayne	39	83.87	3,271	24,830	1.17	29,039	956	452,257	37,705	489,962
eber	1,171	81.65	95,610	167,045	2.43	405,665	631,025	5,216,530	9,990,450	15,206,980
TOTALS AND STATE AVERAGES	3,607	$84.57	$305,031	$7,019,487	$1.75	$12,300.933	$4.847,871	$79,334,615	$72,741,481	$152,076,096

TABLE 4X — VALUE OF PERSONAL PROPERTY ASSESSED BY THE COUNTY ASSESSORS FOR 1954

			MOTOR VEHICLES					
County	Merchandise and Supplies	Machinery Tools and Implements	Number Assessed	Amount Per Vehicle	Value	Personal Property Not Otherwise Enumerated	Livestock	Total
Beaver	$ 183,564	$ 100,356	1,543	$271.28	$ 418,580	$ 27,865	$ 455,552	$ 1,185,917
Box Elder	1,112,166	859,397	7,427	294.30	2,185,775	27,085	1,188,645	5,373,068
Cache	1,747,596	1,204,960	10,392	253.76	2,637,095	18,487	620,171	6,238,309
Carbon	952,230	144,836	7,992	298.13	2,382,660	1,280	103,034	3,584,040
Daggett	15,995	29,855	87	282.18	24,550	3,165	91,942	165,507
Davis	2,388,876	3,087,450	12,503	289.39	3,618,202	15,728	310,493	9,420,749
Duchesne	437,335	249,210	2,673	299.85	801,495	24,245	703,010	2,215,295
Emery	109,711	365,022	2,072	299.94	621,480	2,035	457,018	1,555,266
Garfield	69,190	184,512	1,008	299.15	301,545	15,450	374,712	945,409
Grand	68,102	196,300	1,130	351.39	397,075	82,153	283,570	1,027,200
Iron	696,180	206,307	3,676	318.95	1,172,450	20,855	408,382	2,504,174
Juab	319,462	402,768	1,888	271.12	511,870	36,540	393,376	1,664,016
Kane	146,910	111,091	841	275.44	231,645	7,820	222,062	719,528
Millard	625,190	618,145	3,331	291.70	971,669	36,215	1,312,290	3,563,509
Morgan	153,310	61,535	1,111	277.52	308,325	310	113,967	637,447
Piute	53,074	92,070	631	284.58	179,570	100	154,683	479,497
Rich	52,220	77,970	650	291.80	189,670	700	456,104	776,664
Salt Lake	38,729,990	16,164,880	103,169	292.84	30,212,270	6,899,115	477,618	92,483,873
San Juan	207,543	405,052	1,911	194.29	371,295	73,518	379,811	1,437,219
Sanpete	570,165	503,610	4,699	246.00	1,155,935	48,950	694,830	2,973,490
Sevier74	747,686	305,429	4,585	260.91	1,196,270	16,488	551,222	2,817,095
Summit	88,570	104,500	2,268	283.44	642,845	6,620	262,390	1,104,925
Tooele	562,052	1,222,282	5,307	300.74	1,596,020	28,134	688,852	4,097,340
Uintah	599,790	449,457	3,508	329.93	1,157,402	212,154	719,395	3,138,198
Utah	9,921,422	12,584,451	26,288	282.16	7,417,488	79,792	1,138,991	31,142,144
Wasatch	275,664	112,589	2,023	297.55	601,944	7,175	230,125	1,227,497
Washington	424,840	157,460	3,057	287.98	880,365	30,310	325,202	1,818,177
Wayne	35,552	78,303	568	301.05	170,997	1,625	205,562	492,039
Weber	7,967,030	2,375,720	30,331	261.71	7,937,830	216,620	483,090	18,980,290
TOTALS AND STATE AVERAGES	$69,261,415	$42,455,517	246,669	$284.98	$70,294,317	$7,940,534	$13,816,099	$203,767,882

TABLE 5X -- TOTAL ASSESSED VALUE OF ALL PROPERTY IN THE STATE FOR 1954

	ASSESSED BY COUNTY ASSESSORS							
	Real Estate	Improvements On Town and City Lots	Improvements On Acreage	Livestock	Personal Property Other Than Livestock	Aggregate	Property Assessed By State Tax Commission	Total
ty	$ 1,484,961	$ 807,630	$ 154,700	$ 455,552	$ 730,365	$ 3,633,208	$ 2,493,250	$ 6,126,458
er	10,460,420	3,887,755	3,029,995	1,188,645	4,184,423	22,751,238	15,033,076	37,784,314
Elder	9,755,068	7,774,538	2,570,909	630,171	5,608,138	26,338,824	3,779,639	30,118,463
e	2,592,235	4,794,195	157,805	103,034	3,481,006	11,128,275	18,762,735	29,891,010
on	274,520	---	56,843	91,942	73,565	496,870	174,592	671,462
ett								
s	6,238,199	10,141,620	3,965,343	310,493	9,110,256	29,765,911	7,174,556	36,940,467
esne	2,776,260	993,945	576,360	703,010	1,512,285	6,561,860	1,583,109	8,144,969
y	1,537,228	583,178	340,971	457,018	1,098,248	4,016,643	5,713,101	9,729,744
ield	1,087,663	730,264	162,836	374,712	570,697	2,926,172	299,488	3,225,660
d	576,790	232,707	212,906	233,570	743,630	2,049,603	3,547,942	5,597,545
	2,920,595	2,737,379	196,515	408,382	2,095,792	8,358,663	36,524,599	44,883,262
	2,054,890	1,179,924	365,660	393,376	1,270,640	5,264,490	3,857,915	9,122,405
	751,413	630,458	99,760	222,062	497,466	2,201,159	178,017	2,379,176
ard	3,888,070	1,776,800	605,535	1,312,290	2,251,219	9,833,914	4,226,591	14,060,505
an	1,345,438	315,158	196,418	113,967	523,480	2,494,461	4,580,833	7,075,294
e	801,304	179,371	122,878	154,683	324,814	1,583,050	375,362	1,958,412
	1,574,215	186,120	100,660	456,104	320,560	2,637,659	256,550	2,894,209
Lake	52,134,725	134,144,745	9,423,585	477,618	92,006,255	288,186,928	259,932,874	548,119,802
Juan	1,381,381	557,479	199,599	379,811	1,057,408	3,575,678	275,308	3,850,986
pete	4,001,710	2,466,790	1,117,775	694,830	2,279,660	10,559,765	2,488,381	13,048,146
er	3,728,234	2,981,891	356,900	551,222	2,265,873	9,884,120	2,745,197	12,629,317
	2,705,770	679,540	625,135	262,390	842,535	5,115,370	7,262,518	12,377,888
nit	1,446,829	3,325,103	1,382,717	688,852	3,408,488	10,251,989	10,726,897	20,978,886
le	2,413,527	1,300,019	974,877	719,395	2,418,803	7,826,621	5,215,786	13,042,407
ah	14,284,934	14,987,838	22,969,701	1,138,991	30,003,153	83,384,617	18,544,048	101,928,665
atch	1,719,290	995,679	576,132	230,125	997,372	4,518,598	2,140,928	6,659,526
ington	2,443,485	2,188,915	396,170	325,202	1,492,975	6,846,747	753,366	7,600,113
ne	489,962	299,524	114,522	205,562	286,477	1,396,047	60,789	1,456,836
er	15,206,980	26,870,907	5,085,320	483,090	18,497,200	66,143,497	13,984,610	80,128,107
OTALS	$152,076,096	$227,749,472	$56,138,527	$13,816,099	$189,951,783	$639,731,977	$432,692,057	$1,072,424,034

TABLE 6X -- DISTRIBUTION OF PROPERTY TAXES CHARGED
1954

Taxes Charged For	Totals for State	Beaver	Box Elder
District Schools	$31,221,784	$142,072	$1,005,063
Cities and Towns	9,760,916	45,669	154,055
County	7,328,077	47,480	158,694
Roads	1,902,073	12,253	75,569
Special Taxing Districts	922,681	---	40,394
Bounty	167,333	7,035	13,263
TOTALS	$51,302,864	$254,509	$1,447,038

Taxes Charged For	Cache	Carbon	Daggett
District Schools	$ 957,813	$ 783,145	$14,101
Cities and Towns	266,145	114,984	---
County	204,806	149,455	6,379
Roads	90,355	74,728	335
Special Taxing Districts	4,238	7,473	---
Bounty	4,670	1,492	1,335
TOTALS	$1,528,027	$1,131,277	$22,150

Taxes Charged For	Davis	Duchesne	Emery
District Schools	$1,096,762	$162,899	$243,244
Cities and Towns	268,093	56,135	30,381
County	247,501	72,897	72,973
Roads	110,822	16,290	19,460
Special Taxing Districts	54,618	---	---
Bounty	2,584	7,797	5,207
TOTALS	$1,780,380	$316,018	$371,265

Taxes Charged For	Garfield	Grand	Iron
District Schools	$ 96,770	$132,662	$1,021,094
Cities and Towns	19,941	26,303	146,673
County	31,450	73,328	240,125
Roads	3,226	2,799	53,860
Special Taxing Districts	1,185	1,154	---
Bounty	4,306	5,312	6,623
TOTALS	$156,878	$241,558	$1,468,375

Taxes Charged For	Juab	Kane	Millard
District Schools	$216,137	$ 64,238	$360,792
Cities and Towns	58,916	19,638	48,365
County	97,610	26,171	82,957
Roads	4,561	---	22,497
Special Taxing Districts	---	---	4,706
Bounty	7,294	2,384	21,849
TOTALS	$384,518	$112,431	$541,166

TABLE 6X (CONTINUED) -- DISTRIBUTION OF PROPERTY TAXES CHARGED
1954

Taxes Charged For	Morgan	Piute	Rich
District Schools	$166,340	$55,325	$ 81,038
Cities and Towns	13,908	7,140	2,128
County	67,569	18,017	14,471
Roads	21,226	3,917	8,683
Special Taxing Districts	7,075	---	---
Bounty	1,007	1,313	4,717
TOTALS	$277,125	$85,712	$111,037

Taxes Charged For	Salt Lake	San Juan	Sanpete
District Schools	$16,092,767	$100,126	$355,219
Cities and Towns	5,522,673	19,497	99,193
County	3,985,287	47,367	74,375
Roads	876,992	7,702	26,096
Special Taxing Districts	567,948	---	---
Bounty	3,310	4,657	7,163
TOTALS	$27,048,977	$179,349	$562.046

Taxes Charged For	Sevier	Summit	Tooele
District Schools	$400,349	$339,024	$503,493
Cities and Towns	114,491	42,354	131,002
County	61,883	64,365	157,342
Roads	6,315	37,134	10,487
Special Taxing Districts	---	15,951	---
Bounty	5,697	2,249	15,015
TOTALS	$588,735	$501,077	$817,341

Taxes Charged For	Uintah	Utah	Wasatch
District Schools	$358,666	$3,181,078	$175,146
Cities and Towns	55,266	1,007,261	40,183
County	76,950	524,933	47,283
Roads	33,910	203,857	19,978
Special Taxing Districts	---	9,834	150
Bounty	11,031	10,058	1,807
TOTALS	$535,823	$4,937,021	$284,547

Taxes Charged For	Washington	Wayne	Weber
District Schools	$223,443	$43,705	$2,849,273
Cities and Towns	92,854	2,098	1,355,570
County	85,501	13,986	576,922
Roads	22,801	---	136,218
Special Taxing Districts	759	---	207,196
Bounty	2,511	2,003	3,644
TOTALS	$427,869	$61,792	$5,128,823

TABLE 7X -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR 1954

Property Classification	Totals for State: Taxes Charged	% of Total	Beaver: Taxes Charged	% of Total	Box Elder: Taxes Charged	% of Total	Cache: Taxes Charged	% of Total	Carbon: Taxes Charged	% of Total	Daggett: Taxes Charged	% of Total
City and Town Lots	$ 4,491,671	8.75	$ 12,829	5.04	$ 42,660	2.95	$ 133,133	8.71	$ 65,031	5.75	$ --	--
Crop. Farm Land-Dry	342,169	.67	34	.01	119,250	8.24	68,822	4.50	--	--	--	--
Crop. Farm Land-Irrig'd.	1,940,081	3.78	33,271	13.07	164,268	11.35	229,892	15.05	13,541	1.20	3,878	17.51
Unimproved Farm Land	89,870	.18	2,088	.82			294	.02	62	.01	1,559	7.04
Unit Land	75,754	.15	---	---	19	---	---	---	8	--	--	--
Grazing Land	449,433	.88	5,135	2.02	9,410	.65	22,255	1.46	20,023	1.77	2,778	12.54
Other Land	222,302	.43	624	.25	37,596	2.60	586	.04	4,878	.43	294	1.33
Improvements-Lots	13,661,473	26.63	44,057	17.31	8,831	.61	454,532	29.75	204,698	18.09	--	--
Improvements-Acreage	2,453,383	4.78	5,096	2.00	189,915	13.12	122,358	8.01	5,460	.48	1,762	7.95
Range Horses and Mules	3,516	.01	107	.04	116,320	8.04	277	.02	87	.01	36	.16
Other Horses and Mules	18,219	.04	204	.08	304	.02	624	.04	19	--	107	.48
Range Cattle	246,968	.48	7,662	3.01	972	.07	4,187	.27	2,161	.19	1,998	9.02
Other Cattle	195,487	.38	3,735	1.47	18,500	1.28	27,229	1.78	448	.04	115	.52
Sheep	210,805	.41	10,626	4.17	20,956	1.45	776	.05	2,205	.20	1,909	8.62
Bats-Bees	1,163	--	--	--	13,930	.96	--	--	33	--	--	--
Mine	3,175	.01	21	.01	--	--	164	.01	16	--	10	.05
Poultry-Turkeys	14,075	.03	90	.04	157	.01	854	.06	23	--	11	.05
Merchandise	4,037,591	7.87	9,920	3.90	332	.02	93,208	6.10	41,676	3.68	496	2.24
Implements-Tools-Mchy.	2,017,358	3.93	3,413	1.34	50,488	3.49	58,395	3.82	5,667	.50	926	4.18
Motor Vehicles	3,812,632	7.43	19,837	7.79	31,425	2.17	138,329	9.05	95,243	8.42	761	3.44
Other Personal Prop.	473,735	.92	1,528	.60	92,737	6.41	1,067	.07	49	.01	98	.44
Air Lines	33,262	.06	1,051	.41	1,143	.08	296	.02	--	--	27	.12
Bus Lines	109,452	.21	959	.38	700	.05	1,504	.10	1,306	.12	80	.36
Car Companies	130,815	.25	2,006	.79	4,031	.28	3,497	.23	7,297	.64	--	--
Express Companies	2,055	---	3	--	8,304	.57	27	--	26	--	--	--
Gas Companies	600,551	1.17	--	--	19	--	--	--	--	--	5,286	23.86
Gas Pipe Line Companies	239,462	.47	--	--	--	--	--	--	7,451	.66	--	--
Power Companies	1,796,913	3.50	15,383	6.05	33,718	2.33	--	--	32,709	2.89	--	--
Railroad Companies	3,094,913	6.03	60,935	23.94	102,056	7.05	73,926	4.84	209,319	18.50	--	--
Telegraph Companies	15,193	.03	46	.02	357,957	24.74	61,198	4.00	426	.04	--	--
Telephone Companies	895,664	1.75	9,629	3.78	882	.06	136	.01	11,723	1.04	13	.06
Terminal Companies	147,501	.29	--	--	17,162	1.19	26,980	1.76	--	--	--	--
Transit-Traction Companies	38,545	.08	--	--	--	--	--	--	--	--	--	--
Water Companies	14,816	.03	--	--	--	--	--	--	--	--	--	--
Mining Companies	9,422,862	18.37	4,220	1.66	2,996	.21	3,481	.23	2,037	.18	6	.03
TOTALS	$51,302,864	100.00	$254,509	100.00	$1,447,038	100.00	$1,528,027	100.00	$1,131,277	100.00	$22,150	100.00
County Assessor	$34,760,860	67.76	$160,277	62.97	$ 919,213	63.52	$1,356,982	88.81	$ 461,328	40.78	$16,738	75.57
State Tax Comm.	16,542,004	32.24	94,232	37.03	527,825	36.48	171,045	11.19	669,949	59.22	5,412	24.43

TABLE 7X (CONTINUED) -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR 1954

	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total
perty ssification	Davis		Duchesne		Emery		Garfield		Grand		Iron	
y and Town Lots	$ 113,789	6.39	$ 17,807	5.63	$ 7,486	2.02	$ 6,487	4.14	$ 2,868	1.19	$ 43,164	2.94
. Farm Land-Dry	9,803	.55	209	.07	--	--	--	--	--	--	569	.04
. Farm Land-Irrig'd.	148,440	8.34	37,752	11.95	40,770	10.98	33,168	21.14	12,896	5.34	29,574	2.01
mproved Farm Land	1,036	.06	1,311	.42	715	.19	--	--	931	.39	10,692	.73
it Land	3,638	.20	14,454	4.57	--	--	--	--	478	.20	--	--
zing Land	17,416	.98	21,792	6.90	6,319	1.70	6,996	4.46	5,035	2.08	8,181	.56
er Land	--	--	1,074	.34	1,401	.38	269	.17	7,843	3.25	12,964	.88
rovements-Lots	552,118	31.01	57,650	18.24	30,735	8.28	42,424	27.04	9,511	3.94	146,835	10.00
rovements-Acreage	171,689	9.64	17,838	5.64	14,029	3.78	6,858	4.37	9,373	3.88	5,758	.39
ge Horses and Mules	137	.01	88	.03	61	.02	97	.06	35	.01	116	.01
er Horses and Mules	661	.04	1,043	.33	700	.19	334	.21	635	.26	94	.01
ge Cattle	3,690	.21	10,747	3.40	12,203	3.29	11,938	7.61	7,274	3.01	6,743	.46
er Cattle	10,001	.56	9,588	3.03	1,876	.50	1,879	1.20	954	.39	1,744	.12
ep	1,298	.07	7,909	2.50	6,161	1.66	5,507	3.51	13,415	5.55	9,874	.67
ts-Bees	--	--	1	--	31	.01	--	--	--	--	--	--
ne	103	.01	109	.04	96	.02	39	.02	47	.02	85	.01
ltry-Turkeys	140	.01	128	.04	119	.03	--	--	37	.02	75	.01
chandise	109,166	6.13	25,182	7.97	5,721	1.54	3,994	2.55	2,880	1.19	38,232	2.60
lements-Tools-Mchy.	136,222	7.65	7,939	2.51	12,836	3.46	7,809	4.98	11,180	4.63	7,842	.53
or Vehicles	169,245	9.51	30,556	9.67	26,108	7.03	15,508	9.89	18,518	7.67	52,574	3.58
er Personal Property	735	.04	852	.27	79	.02	847	.54	3,773	1.56	1,100	.07
Lines	1,042	.06	883	.28	449	.12	1,062	.68	762	.31	1,361	.09
Lines	5,325	.30	818	.26	1,137	.31	917	.58	1,642	.68	2,465	.17
Companies	5,708	.32	--	--	2,624	.71	--	--	2,870	1.19	3,728	.26
ress Companies	8	--	--	--	2	--	--	--	2	--	16	--
Companies	37,755	2.12	--	--	2	--	--	--	--	--	--	--
e Line Companies	61,546	3.46	25,741	8.14	5,759	1.55	--	--	--	--	--	--
er Companies	45,561	2.56	8,301	2.63	12,266	3.30	2,764	1.76	7,656	3.17	40,421	2.75
lroad Companies	138,349	7.77	--	--	93,357	25.15	--	--	109,998	45.54	90,786	6.18
egraph Companies	449	.02	--	--	339	.09	--	--	447	.19	69	.01
ephone Companies	33,975	1.91	8,676	2.74	2,672	.72	7,376	4.70	3,047	1.26	23,815	1.62
rminal Companies	--	--	--	--	--	--	--	--	--	--	--	--
nsit-Traction Companies	--	--	--	--	--	--	--	--	--	--	--	--
er Companies	653	.03	--	--	--	--	--	--	--	--	38	--
ing Companies	682	.04	7,570	2.40	85,212	22.95	605	.39	7,451	3.08	929,460	63.30
TOTALS	$1,780,380	100.00	$316,018	100.00	$371,265	100.00	$156,878	100.00	$241,558	100.00	$1,468,375	100.00
County Assessor	$1,449,327	81.41	$264,029	83.55	$167,446	45.10	$144,154	91.89	$107,683	44.58	$ 376,216	25.62
State Tax Comm.	331,053	18.59	51,989	16.45	203,819	54.90	12,724	8.11	133,875	55.42	1,092,159	74.38

TABLE 7X (CONTINUED) -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR 1954

	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total	Taxes Charged	% of Total
perty ssification	Juab		Kane		Millard		Morgan		Piute		Rich	
y and Town Lots	$ 19,714	5.13	$ 7,154	6.36	$ 20,565	3.80	$ 2,289	.83	$ 1,882	2.20	$ 1,234	1.11
. Farm Land-Dry	26,797	6.97	1,136	1.01	22,004	4.07	1,825	.66	--	--	639	.58
. Farm Land-Irrig'd.	19,027	4.95	7,466	6.64	80,196	14.82	17,788	6.42	19,843	23.15	18,771	16.90
mproved Farm Land	604	.16	--	--	9	--	595	.21	9,852	11.49	8,241	7.42
it Land	--	--	--	--	2,981	.55	--	--	--	--	--	--
zing Land	12,426	3.23	14,823	13.18	10,327	1.91	28,734	10.37	1,455	1.70	27,840	25.07
er Land	658	.17	179	.16	653	.12	188	.07	490	.57	147	.13
rovements-Lots	65,328	16.99	34,596	30.77	83,215	15.38	16,328	5.89	8,573	10.00	7,778	7.00
rovements-Acreage	12,839	3.34	3,791	3.37	20,986	3.88	7,279	2.63	5,396	6.30	3,623	3.26
ge Horses and Mules	41	.01	22	.02	20	--	97	.04	--	--	129	.12
er Horses and Mules	383	.10	300	.27	1,197	.22	105	.04	334	.39	262	.24
ge Cattle	6,084	1.58	7,327	6.52	20,670	3.82	2,278	.82	4,219	4.92	14,190	12.78
er Cattle	1,675	.44	483	.43	8,077	1.49	1,835	.66	2,308	2.69	1,808	1.63
ep	12,948	3.37	2,722	2.42	35,418	6.54	768	.28	857	1.00	4,786	4.31
ts-Bees	4	--	1	--	--	--	260	.09	--	--	--	--
ne	34	.01	27	.02	247	.15	11	--	80	.09	11	.01
ltry-Turkeys	173	.04	25	.02	683	.13	34	.01	--	--	--	--
chandise	15,316	3.98	7,878	7.01	27,936	5.16	7,866	2.84	2,501	2.92	2,118	1.91
lements-Tools-Mchy.	15,150	3.94	4,586	4.08	20,937	3.87	2,405	.87	4,032	4.70	2,807	2.53
or Vehicles	26,142	6.80	10,826	9.63	38,324	7.08	13,062	4.71	8,053	9.40	7,357	6.62
er Personal Property	1,591	.41	302	.27	1,478	.27	11	--	4	.01	29	.03
Lines	1,031	.27	866	.77	2,344	.43	1,546	.56	--	--	--	--
Lines	1,993	.52	797	.71	1,958	.36	802	.29	589	.69	76	.07
Companies	3,961	1.03	--	--	4,478	.83	1,795	.65	268	.31	--	--
ress Companies	4	--	--	--	5	--	4	--	1	--	1	--
Companies	--	--	--	--	--	--	13,103	4.73	--	--	--	--
e Line Companies	--	--	--	--	--	--	15,851	5.72	--	--	3,871	3.49
er Companies	9,399	2.45	3,606	3.21	7,770	1.44	9,241	3.33	2,352	2.74	2,571	2.31
lroad Companies	88,919	23.12	--	--	120,518	22.27	54,812	19.78	6,438	7.51	--	--
egraph Companies	50	.01	--	--	134	.02	40	.02	25	.03	--	--
ephone Companies	6,158	1.60	3,366	2.99	7,390	1.37	5,163	1.86	1,739	2.03	561	.51
rminal Companies	--	--	--	--	--	--	--	--	--	--	--	--
nsit-Traction Companies	--	--	--	--	--	--	--	--	--	--	--	--
er Companies	445	.12	--	--	--	--	--	--	--	--	--	--
ing Companies	35,624	9.26	152	.14	646	.12	71,010	25.62	4,421	5.16	2,187	1.97
TOTALS	$384,518	100.00	$112,431	100.00	$541,166	100.00	$277,125	100.00	$85,712	100.00	$111,037	100.00
County Assessor	$236,934	61.62	$103,644	92.18	$395,923	73.16	$103,758	37.44	$69,879	81.53	$101,770	91.65
State Tax Commission	147,584	38.38	8,787	7.82	145,243	26.84	173,367	62.56	15,833	18.47	9,267	8.35

TABLE 7X (CONTINUED) -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR 1954

rty ification	Salt Lake Taxes Charged	Salt Lake % of Total	San Juan Taxes Charged	San Juan % of Total	Sanpete Taxes Charged	Sanpete % of Total	Sevier Taxes Charged	Sevier % of Total	Summit Taxes Charged	Summit % of Total	Tooele Taxes Charged	Tooele % of Total
and Town Lots	$ 2,792,914	10.32	$ 7,524	4.19	$ 30,823	5.48	$ 39,832	6.77	$ 12,678	2.53	$ 22,415	2.74
Farm Land-Dry	24,753	.09	26,460	14.75	6,872	1.22	37	.01	906	.18	4,740	.58
Farm Land-Irrig'd.	209,766	.78	5,499	3.07	100,118	17.81	88,615	15.05	42,328	8.45	13,819	1.69
proved Farm Land	9,583	.04	4,206	2.35	407	.07	13	--	3,020	.60	774	.09
Land	4,065	.02	--	--	--	--	14,037	2.38	--	--	--	--
ng Land	8,368	.03	13,917	7.76	13,707	2.44	8,992	1.53	49,562	9.89	13,394	1.64
Land	34,331	.13	546	.30	1,896	.34	89	.02	1,096	.22	5,041	.62
vements-Lots	8,077,809	29.86	33,534	18.70	131,242	23.35	165,560	28.12	39,319	7.85	171,942	21.04
vements-Acreage	411,423	1.52	8,044	4.49	49,242	8.76	13,241	2.25	26,096	5.21	47,390	5.80
Horses and Mules	--	--	180	.10	289	.05	299	.05	195	.04	99	.01
Horses and Mules	2,009	.01	432	.24	770	.14	528	.09	410	.08	742	.09
Cattle	--	--	10,538	5.88	13,588	2.42	9,650	1.64	2,913	.58	7,159	.87
Cattle	14,648	.05	2,354	1.31	9,695	1.72	10,562	1.79	7,676	1.53	2,343	.29
	2,175	.01	6,400	3.57	6,919	1.23	5,602	.95	1,254	.25	27,467	3.36
s-Bees	52	--	3	--	770	.14	--	--	--	--	--	--
	654	--	48	.03	194	.04	121	.02	30	--	78	.01
try-Turkeys	3,922	.01	21	.01	698	.13	403	.07	198	.04	60	.01
handise	2,422,867	8.96	10,725	5.98	27,589	4.91	40,357	6.85	4,593	.92	26,503	3.24
ements-Tools-Mchy.	908,993	3.36	16,708	9.31	18,617	3.31	11,688	1.99	4,212	.84	39,859	4.88
r Vehicles	1,755,508	6.49	16,819	9.38	53,365	9.49	59,614	10.13	30,160	6.02	72,548	8.88
r Personal Property	418,764	1.55	4,003	2.23	2,423	.43	667	.11	294	.06	1,331	.16
Lines	11,146	.04	--	--	--	--	--	--	2,422	.48	1,459	.18
Lines	53,080	.19	965	.54	1,237	.22	1,258	.21	1,668	.33	6,003	.73
Companies	22,156	.08	--	--	2,815	.50	2,058	.35	4,367	.87	7,150	.87
ess Companies	1,667	.01	--	--	11	--	6	--	5	--	5	--
Companies	318,447	1.18	--	--	7,806	1.39	--	--	63,107	12.59	10,949	1.34
Line Companies	12,480	.05	--	--	--	--	--	--	9,021	1.80	--	--
r Companies	956,588	3.54	226	.13	8,912	1.59	13,516	2.29	14,936	2.98	17,774	2.18
road Companies	516,446	1.91	--	--	64,701	11.51	47,028	7.99	118,849	23.72	220,319	26.96
graph Companies	7,782	.03	--	--	337	.06	250	.04	68	.01	689	.08
phone Companies	459,469	1.70	1,120	.62	5,850	1.04	11,225	1.91	19,964	3.99	44,513	5.45
inal Companies	22,297	.08	--	--	--	--	--	--	--	--	--	--
sit-Traction Companies	38,545	.14	--	--	--	--	--	--	--	--	--	--
r Companies	9,576	.03	--	--	--	--	--	--	123	.03	1,944	.24
ng Companies	7,516,694	27.79	9,077	5.06	1,153	.21	43,487	7.39	39,607	7.91	48,832	5.97
TOTALS	$27,048,977	100.00	$179,349	100.00	$562,046	100.00	$588,735	100.00	$501,077	100.00	$817,341	100.00
ounty Assessor	$17,102,604	63.23	$167,961	93.65	$469,224	83.48	469,907	79.82	$226,940	45.29	$457,704	56.00
tate Tax Commission	9,946,373	36.77	11,388	6.35	92,822	16.52	118,828	20.18	274,137	54.71	359,637	44.00

TABLE 7X (CONTINUED) -- PROPERTY TAXES AND PERCENT OF TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY FOR 1954

erty sification	Uintah Taxes Charged	Uintah % of Total	Utah Taxes Charged	Utah % of Total	Wasatch Taxes Charged	Wasatch % of Total	Washington Taxes Charged	Washington % of Total	Wayne Taxes Charged	Wayne % of Total	Weber Taxes Charged	Weber % of Total
and Town Lots	$ 19,193	3.58	$ 293,951	5.95	$ 12,364	4.35	$ 52,061	12.17	$ 1,636	2.65	$ 708,189	13.81
Farm Land-Dry	534	.10	16,076	.33	120	.04	4,790	1.12	129	.21	5,664	.11
Farm Land-Irrig'd.	57,348	10.70	272,248	5.51	31,656	11.12	51,086	11.94	11,872	19.21	145,184	2.83
proved Farm Land	1,882	.35	3,907	.08	1,881	.66	495	.12	63	.10	25,631	.50
t Land	--	--	17,158	.35	--	--	--	--	4,657	7.54	4,868	.09
ing Land	14,150	2.64	21,254	.43	21,403	7.52	17,475	4.08	1,150	1.86	16,930	.33
r Land	658	.13	100,545	2.04	191	.07	343	.08	38	.06	36,449	.71
ovements-Lots	70,998	13.25	938,416	19.01	53,884	18.94	139,530	32.61	13,163	21.30	1,877,780	36.61
ovements-Acreage	36,393	6.79	1,026,275	20.79	23,519	8.26	21,300	4.98	4,535	7.34	255,470	4.98
e Horses and Mules	53	.01	589	.01	22	.01	--	--	14	.02	122	--
r Horses and Mules	1,357	.26	1,955	.04	317	.11	475	.11	330	.54	920	.02
e Cattle	11,099	2.07	25,648	.52	4,064	1.43	10,326	2.41	6,268	10.14	3,844	.08
r Cattle	6,474	1.21	18,127	.37	5,566	1.96	3,543	.83	1,391	2.25	18,396	.36
p	17,589	3.28	8,144	.16	613	.22	677	.16	1,987	3.22	869	.02
s-Bees	1	--	7	--	--	--	--	--	--	--	--	--
e	170	.03	343	.01	4	--	48	.01	45	.07	183	--
try-Turkeys	229	.04	2,610	.05	61	.02	2,532	.59	125	.20	492	.01
handise	29,742	5.55	464,685	9.41	14,525	5.10	27,332	6.39	1,565	2.53	522,530	10.19
ements-Tools-Mchy.	16,666	3.11	497,006	10.07	4,689	1.65	8,079	1.89	3,178	5.15	154,092	3.00
r Vehicles	48,130	8.98	417,938	8.46	28,126	9.88	49,454	11.56	7,032	11.38	510,758	9.96
r Personal Property	9,402	1.76	5,094	.10	315	.11	1,805	.42	66	.11	14,885	.29
Lines	789	.15	1,598	.03	44	.02	1,386	.32	452	.73	547	.01
Lines	1,468	.27	5,490	.11	952	.34	3,381	.79	98	.16	7,453	.15
Companies	--	--	15,018	.31	1,350	.48	--	--	--	--	29,365	.57
ess Companies	1	--	54	--	1	--	--	--	--	--	188	--
Companies	--	--	68,930	1.40	--	--	--	--	--	--	75,166	1.47
Line Companies	16,334	3.05	31,387	.64	6,987	2.46	--	--	--	--	9,316	.18
r Companies	18,139	3.38	219,089	4.44	8,521	2.99	16,379	3.83	376	.61	146,475	2.86
road Companies	--	--	366,545	7.42	27,746	9.75	--	--	--	--	340,694	6.64
graph Companies	11	--	1,093	.02	87	.03	9	--	--	--	1,825	.04
phone Companies	8,658	1.62	66,694	1.35	3,571	1.25	14,199	3.32	1,622	2.62	89,334	1.74
inal Companies	--	--	--	--	--	--	--	--	--	--	125,204	2.44
sit-Traction Companies	--	--	--	--	--	--	--	--	--	--	--	--
r Companies	--	--	--	--	--	--	--	--	--	--	--	--
ng Companies	148,355	27.69	29,147	.59	31,968	11.23	1,164	.27	--	--	--	--
TOTALS	$535,823	100.00	$4,937,021	100.00	$284,547	100.00	$427,869	100.00	$61,792	100.00	$5,128,823	100.00
ounty Assessor	$342,068	63.84	$4,131,976	83.69	$203,320	71.45	$391,351	91.47	$59,244	95.88	$4,303,256	83.90
tate Tax Commission	193,755	36.16	805,045	16.31	81,227	28.55	36,518	8.53	2,548	4.12	825,567	16.10