

STATE OF UTAH

State Tax Commission

Thirteenth Biennial Report

1955-56

**THIRTEENTH
BIENNIAL REPORT
OF THE
STATE TAX COMMISSION**



BYRON D. JONES

Chairman

ALLAN M. LIPMAN

J. WELTON WARD

SELVOY J. BOYER

Commissioners

G. W. BARBEN

Executive Secretary

FOR THE FISCAL YEARS 1955 AND 1956



THE STATE OF UTAH

STATE TAX COMMISSION

118 STATE CAPITOL

SALT LAKE CITY

September 25, 1956

To the Honorable J. Bracken Lee, Governor,
and Members of the Thirty-second Legislature
of the State of Utah

Gentlemen:

We are submitting the biennial report of the state tax commission for the period from July 1, 1954 to June 30, 1956.

In the interest of brevity and economy, some departure has been made from the make-up of previous reports. Detailed tabulations of special information may be obtained from the tax commission.

Respectfully yours,

STATE TAX COMMISSION

/s/ Byron D. Jones, Chairman

/s/ Allan M. Lipman, Commissioner

/s/ J. Welton Ward, Commissioner

/s/ Selvoy J. Boyer, Commissioner

/s/ G. W. Barben, Executive Secretary

SUMMARY OF REPORT

Recommendations for legislative consideration are suggested.

The tax commission has many and varied functions set by the constitution and law.

Collections, and number of returns filed, moved into all-time highs. Seasonal peak loads require some realignment of individual duties.

Progress is being made on the program of property tax reappraisals which are required at least once in every five years.

SUMMARY OF RECOMMENDATIONS

We respectfully recommend that:

(1) Indulgence be granted to extend into the fiscal year 1960 the estimated completion of the first stage of the reappraisal program,

(2) Sufficient funds be granted to carry out the reappraisal program through the coming biennium as outlined in the first recommendation,

(3) A change be made in revenue and taxation code that will enable license plates to be secured in one single transaction,

(4) An additional personal exemption of \$600 be allowed each taxpayer, or spouse, who is sixty-five years of age or over,

(5) An additional personal exemption of \$600 be allowed a single individual who is head of a household,

(6) The allowance for medical deduction be changed to allow for such incurred expenses which exceed two percent of the gross income, or \$100 whichever is the less, with a maximum allowance of \$2,500 for single taxpayers, or married taxpayers filing separately, and \$5,000 for married taxpayers filing jointly,

(7) A standard deduction be allowed nonresident taxpayers similar to the one allowed to resident tax payers, subject to a percentage limitation measured by Utah income against the total income,

(8) Dependency be defined by statute,

(9) Contributions and donations by a corporation be allowed up to ten percent of net income computed without benefit of such deductions,

(10) The term "doing business" be changed or broadened in order that the taxing of rental and royalty income be done on a "situs" basis rather than on a "business done" basis.

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STATE TAX COMMISSION

THIRTEENTH BIENNIAL REPORT

RECOMMENDATIONS

Reappraisals

(1) *We recommend that indulgence be granted to extend into the fiscal year 1960 the estimated completion of the first stage of the reappraisal program.*

While the task of keeping abreast of known new construction has been handled for years, it has been a long time since a door to door appraisal has been made on buildings. Consequently, the tax commission's engineers consistently have been finding more buildings to be appraised than were anticipated by the various county assessors. Also, a substantial number of the structures which were appraised in the past have been found so altered that completely new valuations were necessary.

Admittedly, some months of planning—to handle such a large job in so short a period, in the most equitable and economical manner—consumed time which could have been used to make a seemingly better progress showing. Out of this planning, however, have come a new property appraisal manual, revised data cards for building and land units, and improved techniques—all designed to reduce errors in judgment and computation and to expedite the work. In addition, training and retraining programs were carried out where found advisable.

All things considered, it is the tax commission's studied opinion that it will be most practical to extend the initial statewide valuation and revaluation program into the fiscal year 1960. It is estimated that the reappraisal work on all real estate can be completed during the 1958-59 biennium, together with all major buildings and a substantial number of lesser structures. This will leave about 80,000 dwellings, small business buildings and incidental units to reappraise during the fiscal year 1960. The foregoing, of course, is predicated upon the tax commission's ability to secure necessary appropriations and to keep its trained force intact.

(2) *We recommend that sufficient funds be granted to carry out the reappraisal program through the coming biennium as outlined in the first recommendation.*

On the presumption that a year's indulgence will be granted, the tax commission has requested an annual appropriation of \$174,740 for reappraisals.

The program, as directed by the legislature, now has been carried far enough to establish actual average costs for estimating future fund requirements. Including expected discoveries—also based upon experience—it is estimated that there will have been a total of 360,000 parcels of real estate and 227,700 buildings valued or revalued by the time the program is completed. With real estate averaging \$1.00 a parcel, and buildings \$3.25 each, a total of \$1.1 million will have been expended. This figure, reduced by expected expenditures to June 30, 1957, will leave a need for \$750,000 to complete the first five-year stage.

The annual request, measured against the balance needed, computes to more than the three years estimated after June 30, 1957 for completion. By the end of the 1959 fiscal year, it is believed the more time-consuming valuations will be behind and more counties will be contributing. The once-every-five-years directive requires the work to be done cooperatively between the county assessors and the tax commission. Some counties have participated in this effort, and the tax commission's budget request is based upon the supposition that additional counties will be providing more in their assessment budgets.

Motor Vehicle Registration and License Fee

(3) *We recommend that a change be made in revenue and taxation code that will enable license plates to be secured in one single transaction.*

The \$5 registration fee for passenger cars, and the present gross laden weight fee schedule for commercial vehicles, would remain the same.

A "license fee" should be imposed for the privilege of operating upon the public highways of this state any vehicle of a type which is subject to registration under the vehicle code.

The license fee imposed would be in lieu of all other taxes according to the value levied for state or local purposes—fee to be reduced one-twelfth for each month which has elapsed since the beginning of the year.

This act would save more than half of the time and energy of applicants and result in a substantial reduction of the over-all administrative costs under the present system.

Individual Income Tax

(4) *We recommend that an additional personal exemption of \$600 be allowed each taxpayer, or spouse, who is sixty-five years of age or over.*

The federal government allows extra exemptions both for being over sixty-five and for having defined degrees of blindness. The 1955 amendments to the state individual income tax law granted additional exemptions for the blind only. This recommendation is made to lessen confusion between federal and state returns as to exemption status.

(5) *We recommend that an additional personal exemption of \$600 be allowed a single individual who is head of a household.*

A head of a household enjoyed a personal exemption, equal to that of

a married taxpayer, from the beginning of the Utah income tax law up to the 1955 amendment. With the writing of the 1954 internal revenue code, federal tax advantage was changed to a special table which gave approximately fifty percent of the benefits of income splitting of married taxpayers. Utah grants no special consideration at the present time.

Possible administrative problems lead to the suggestion that the head of a household be defined by law if an amendment is written.

(6) *We recommend that the allowance for medical deduction be changed to allow for such incurred expenses which exceed two percent of the gross income, or \$100 whichever is the less, with a maximum allowance of \$2,500 for single taxpayers, or married taxpayers filing separately, and \$5,000 for married taxpayers filing jointly.*

The federal government began allowing medical deductions some years ago to afford some relief in possible hardship cases. The 1954 internal revenue code broadened the allowance, with the announced plan of becoming more liberal as conditions permitted. The 1955 amendments to the Utah law placed the floor at the original federal level and with a lower ceiling than was then being allowed by the federal code. The recommendation avoids a double computation, as required on the present federal returns, and places the state in about the middle of the road so far as the minimum allowance is concerned.

(7) *We recommend that a standard deduction be allowed nonresident taxpayers similar to the one allowed to resident taxpayers, subject to a percentage limitation measured by Utah income against the total income.*

This recommendation is solely for the purpose of removing an existing inequity.

(8) *We recommend that dependency be defined by statute.*

Section 59-14-7 (2) as amended—and the prior provisions, for that matter—has produced administrative problems which have become more acute as the standard of living has raised. Credits for dependents are being claimed even in the face of the alleged dependents having filed returns showing substantial incomes. The Utah law hinges solely on the furnishing of "chief support," but taxpayers have been tending to make liberal definitions of chief support.

Corporation Franchise Tax

(9) *We recommend that contributions and donations by a corporation be allowed up to ten percent of net income computed without benefit of such deductions.*

Corporate contributions to charitable organizations and seats of learning are becoming an important part of American economy. Such deductions are now allowed on the federal corporation returns. The 1955 legislature amended the corporation laws to permit "donations for the public welfare or charitable, scientific, religious or educational purposes." Permission to

make deductions for tax purposes, however, was not carried into the corporation franchise tax law. This recommendation is to remove the inequity.

If the amendment is written, it should include a definition or outline of organizations to which allowable contributions and donations may be made.

(10) *We recommend that the term "doing business" be changed or broadened in order that the taxing of rental and royalty income be done on a "situs" basis rather than on a "business done" basis.*

Under present supreme court rulings, a domestic Utah corporation (or a qualified foreign corporation) with its principal place of business in Utah is subject to a tax on the full amount of its rental or royalty income, even though entirely derived from properties located outside of this state. The corporation may be subject also to an additional tax on the same income—to the state in which the properties are located.

Rental or royalty income derived from properties located within this state is taxable now only to domestic Utah corporations, and qualified foreign corporations, having their principal places of business in Utah. Corporations not having principal places of business in Utah can derive identical rental or royalty income from within the state without being subject to Utah tax on such income.

The recommendation is made in the interest of equity and would not change the tax basis from that of a corporation franchise tax to that of a corporation income tax.

TAX COMMISSION POWERS AND DUTIES

Constitutional authority for the state tax commission was ratified by the voters, in amendments to section 11, article XIII, of the state constitution, on November 4, 1930.

In addition to specific instructions relative to the various tax laws, the 1931 legislature outlined the general powers and duties of the tax commission. The first special session of 1953 added another. Twenty-five general powers and duties are now enumerated in sections 46 and 46.1, chapter 5, title 59, Utah Code Annotated 1953.

In 1931, property taxes and administrative consolidation of existing taxes were the paramount problems. Since then, the state has removed itself from dependency upon the property tax as a regular revenue.

The original organization, and consolidation two years later, gave the tax commission eleven tax groups to administer. Ten more were added before the main wave of new taxes ended in 1943. Two were repealed. Collection of unemployment taxes was transferred to the industrial commission (July 1, 1941) and administration of drivers licensing to the department of public safety (July 1, 1951).

At the present time, the tax commission finds itself:

1. In general supervision of administration and equalization of property tax functions of local units at the county level, including the de-

termination of uniform valuations of various kinds of real and personal property,

2. Setting the assessed values of mines and utilities, and distributing the valuations to the local taxing units,

3. Determining the uniform school levy against property,

4. Collecting revenue from seventeen groups of taxes or regulatory fees (Roughly, about a quarter of the tax commission's total collections finds its way back to local units in the form of uniform school fund, school lunch fund, class B and C road fund, and the car and bus tax. Nearly another quarter benefits local units by way of the state road and aeronautics funds.),

5. With the power to "establish systems of public accounting in all taxing units of the state. . ."

6. With the duties of recommending corrective legislation and of otherwise extending service relative to taxation.

ORGANIZATION AND ACTIVITIES

The four-man tax commission meets daily. While administrative details are divided among the four, coordination permits action on matters of policy, or in fulfillment of assessment duties, to be that of the majority.

Collections and Paper Work are Increasing

Tables 1a, 1b, and 2 in the appendix, show tax commission collections during the past biennium.

Chart 1, on page 6, shows the trend of tax commission activities in special tax administration, starting with fiscal year 1936. No correction has been made for transfers to other state departments, or for taxes not administered for the full period. The average revenue per return did rise through the twenty-one year period, but the number of returns and paid licenses has shown an upswing in the past eleven years. The leveling off of returns and expenditures from 1951 to 1954 is attributed to legislative action.

The chief adjustment was the 1951 transfer of the drivers licensing functions. The 1953 enactment of a quarterly sales tax filing period, in place of the previous bi-monthly period, relieved the tax commission of a processing load estimated at about 26,000 documents annually. A 1953 legislative change, relative to licensing of motor fuel dealers, permanently removed some 2,000 licenses.

In spite of the 1951 to 1953 transfers and adjustments in returns and reports required of taxpayers, the curve of reports and documents, coming to the tax commission, resumed its upward trend in 1955.

Chart 2 shows the periodic variations in the numbers of licenses and returns processed. Administrative improvements have been studied and initiated whenever practicable, but the seasonal character is fixed by law.

Upwards of seventy percent of all of the licenses and returns received during a fiscal year reach the tax commission in the five months of January through May. This requires the employment of considerable extra help during

CHART 1
TREND OF COSTS AND COLLECTIONS
ALSO REFLECTING NUMBER OF EMPLOYEES
AND NUMBER OF LICENSES AND RETURNS HANDLED

Source: State tax commission biennial reports

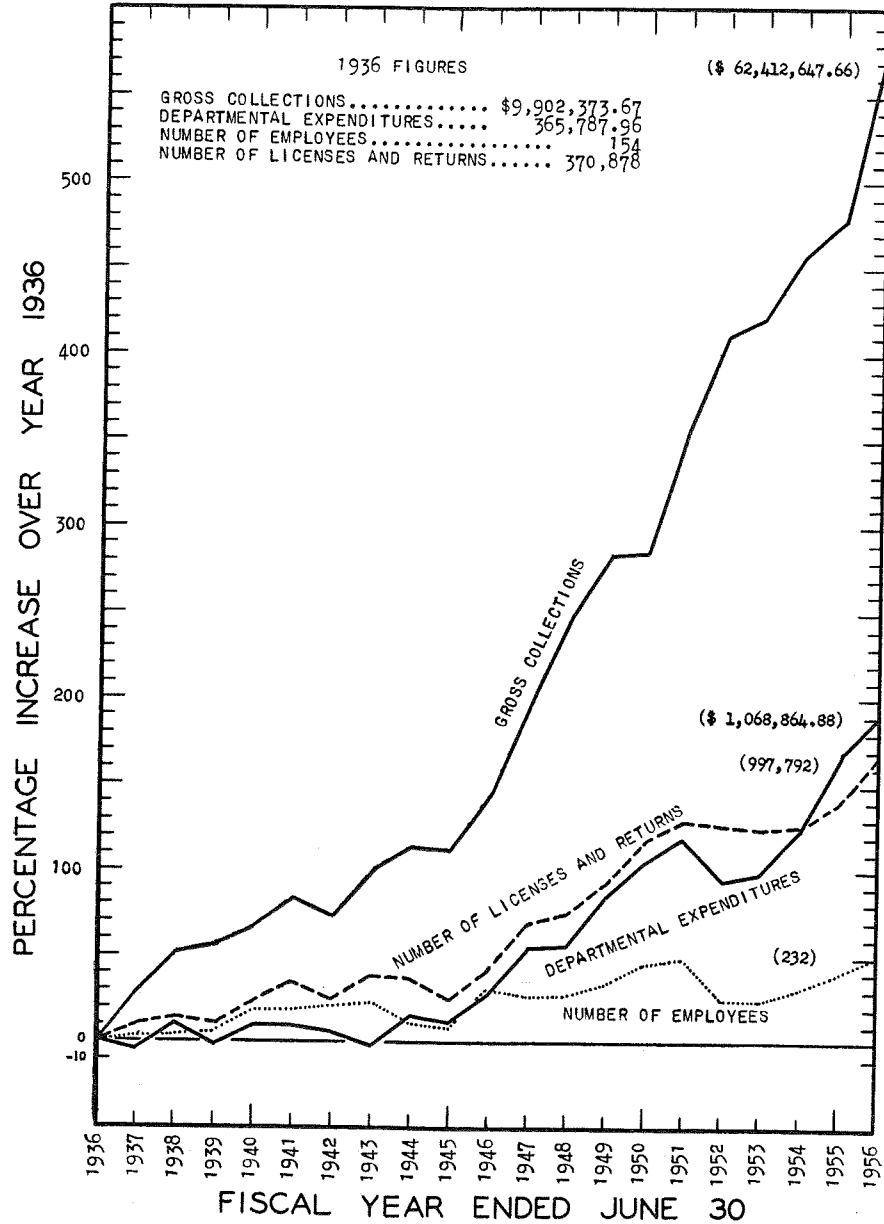
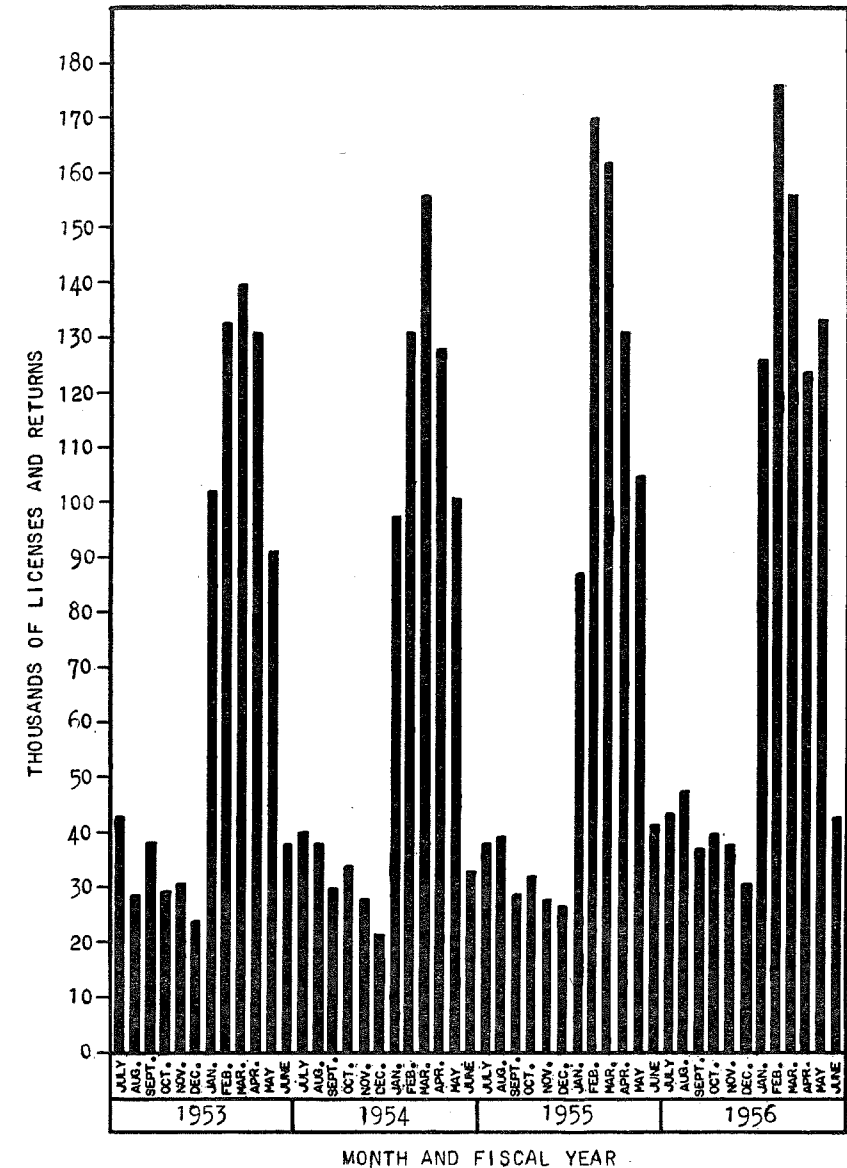


CHART 2
SEASONAL IMPACT OF LICENSES AND RETURNS
ADMINISTERED BY THE STATE TAX COMMISSION

Source: State tax commission records



that period. At the same time, regular employees are diverted from their usual duties (so far as possible) to assist in the rush. Such a condition makes prompt processing, listing, and filing quite difficult. By the end of June, however, most of the extra help can be dropped and the regular employees spend the rest of the year in the continuing work of examination, checking for accuracy, and filing.

The "load curve" of returns handled by the property tax division coincides with those shown on the chart, but continues further into the summer.

A summary of disbursements from appropriations to the tax commission appears in tables 5a and 5b in the appendix. This is in compliance with law.

Tables A1 and A2, nearby, are an analysis of tables 2, 5a and 5b in the appendix. An approximation of the number of regular employees is shown, as well. The tables may be used, also, to point out the relative burdens of administering the different revenue and non-revenue activities. Table A2 shows that the number of licenses and returns received crowded the million mark in fiscal year 1956.

The number of licenses and returns, given in tables A1 and A2 and shown by trend in chart 1, is indicative only of those revenue documents which pass through the accounting division. Actually, far more than these (not involving tax money at the time) bypass the accounting division completely. A recent study indicated that the number of tax returns, applications for title or registration, employers' information returns, statements of motor vehicle ownership transfer or title liens, and other administrative papers (except correspondence and notices) is presently running between 2,500,000 and 3,000,000 documents annually. Needless to say, these are kept to an absolute minimum for fulfilling the law or aiding in tax enforcement.

Each document, received by the tax commission, requires many stages of handling by employees who must be trained to do such work accurately, expertly, and swiftly. "Handling" may include mailing out, distribution after receiving, accounting for payments due or attached, collection efforts if a delinquency is involved, checking for accuracy, comparison with previous records (especially true for motor vehicle applications for title or registration), follow-ups by correspondence or by telephone, auditing, and filing. Potentially, then, any application or return may involve a considerable amount of detail work which is not reflected by the number of documents validated. The tax commission feels that the working force, as a whole, is to be commended for the performance of these operations with a minimum of error.

Special discussions of problems are to be found under the various divisions.

ADMINISTRATION DEPARTMENT

This department is currently headed by Chairman Jones. Its functions are strictly supervision of all tax commission activities; and being of service to all operating divisions of the tax commission, to the various state departments, and others.

The different subdivisions of the department are treated in turn.

Control Division, Executive Secretary, Supervisor

This division is responsible for personnel, procurement, budget control, payroll distribution, planning, and like matters pertaining to the general administration of the tax commission's employees.

The central files section operates as a branch of the control division. Operational functions may be grouped into mailing, duplicating, and filing.

Under the mail service are: (1) opening, preliminary inspection, and distribution of incoming mail; (2) gathering and processing of outgoing and internal mail; and (3) addressing and mailing all tax and information returns other than sales and use tax returns and individual income tax returns (handled by the tabulating division) and documents pertaining to motor vehicle registration. In addition to the mailing address plates, similar plates are maintained for mine and utility land descriptions. The descriptions are inserted on property tax assessment rolls, prepared by the property tax division for distribution to the county assessors, after the tax commission has set the valuations of mines and utilities.

The duplicating service includes liquid-duplicator, stencil-duplicator, and sensitized-paper reproductions of forms, reports, bulletins, and special releases of the tax commission. The sensitized-paper reproductions, similar to "black and white" prints made by blueprint plants, save countless hours of typing and proofreading—thereby expediting the issuance of essential reports.

The filing activity covers applications for license, certain correspondence, and most tax and information returns other than for motor vehicle registration. Some 215 standard filing cabinets currently are used for the active files alone. The greater part of the returns are destroyed after five years. In the course of sorting and inspection, while preparing the documents for filing, a degree of pre-audit work is performed and the proper divisions are notified of the findings.

Tabulating Division

The tabulating division is provided with electrically-actuated punch-card equipment to be of service to other divisions and to the tax commission. The use of such machines has made it possible to compile administrative data much more rapidly than in the past.

Rosters of income tax delinquencies are now produced monthly, as opposed to every six months under the prior system. This more timely information, together with the use of field investigators, has enabled the reduction of uncollected income tax from its June 1954 level of \$269,904.63 by approximately sixty-five percent. Likewise, the tabulating division provides the sales and use taxes division with up-to-date ledger postings, and monthly collectible rosters. This contribution of the tabulating division to the division of sales and use taxes has assisted in reducing outstanding sales tax receivables by fifty-seven percent during the past four years, even in the face of skyrocketing sales tax revenue.

In addition, the tabulating division (1) addresses and mails income tax returns, sales tax returns and licenses, and first notices of sales tax delinquency; (2) maintains files of sales tax returns and sales tax and income tax mailing addresses; (3) compiles statistical tabulations; and (4) processes motor ve-

TABLE A1—EMPLOYEES, LICENSES AND RETURNS, COLLECTIONS
AND COSTS IN FISCAL YEAR ENDED JUNE 30, 1955

	Employees June 30 Payroll	Licenses and Returns	Total Collections	Tax Commission Costs
ADMINISTRATION DEPARTMENT				
Supervisory divisions (Control ¹ , law, research and statistics)	46			\$181,625.27
Tabulating division	21			90,606.15
Accounting division	15	9,068	\$ 2,976,753.30 ³	59,530.52
PROPERTY TAX DEPARTMENT	21			130,076.20
EXCISE TAX DEPARTMENT				
Division of corporation and income taxes	30	222,190	9,483,500.58	113,050.25
Division of sales and use taxes	19	76,343	18,859,914.54	69,254.60
Miscellaneous taxes division	7	16,154	17,644,956.63	24,621.54
MOTOR VEHICLE DEPARTMENT				
Motor vehicle division	33	567,289	4,341,370.18	202,760.73
Motor vehicle dealers administration	6	3,012	30,427.50	28,948.17 ⁵
DISTRICT OFFICES	17	⁴	⁴	72,309.06
INHERITANCE TAX APPRAISERS ²				9,992.90 ⁵
Total (compare with tables 2, 5a, and 5b)	215	894,056	\$53,336,922.73	\$982,775.39

¹Includes commissioners' salaries, general files section, and capital outlay for all divisions. ²See text. ³Cigarette stamps, oleomargarine stamps, 4% excise tax on alcoholic beverages other than beer, cash bonds, and suspense. ⁴Included elsewhere in table. ⁵From separate appropriations.

hicle registrations. The last is enabling the tax commission to furnish fairly up-to-date motor vehicle directories to the state, county and city law-enforcement agencies as required by law.

Division of Law

This division prepares cases and represents the tax commission at hearings and before the courts. Also, legal assistance is given, as needed, to the various divisions of the tax commission. Over a quarter of the division's attention is given to inheritance tax problems.

TABLE A2—EMPLOYEES, LICENSES AND RETURNS, COLLECTIONS
AND COSTS IN FISCAL YEAR ENDED JUNE 30, 1956

	Employees June 30 Payroll	Licenses and Returns	Total Collections	Tax Commission Costs
ADMINISTRATION DEPARTMENT				
Supervisory divisions (Control ¹ , law, research and statistics)	40			\$ 187,677.16
Tabulating division	21			92,596.18
Accounting division	15	8,884	\$ 3,129,269.30 ³	69,133.37
PROPERTY TAX DEPARTMENT	26			109,254.59
EXCISE TAX DEPARTMENT				
Division of corporation and income taxes	32	238,945	12,818,401.18	142,587.81
Division of sales and use taxes	25	81,445	22,013,461.25	89,432.20
Miscellaneous taxes division	8	26,240	19,840,576.32	28,162.99
MOTOR VEHICLE DEPARTMENT				
Motor vehicle division	39	637,037	4,573,552.21	225,987.93
Motor vehicle dealers administration	7	5,241	37,387.50	31,021.80 ⁵
DISTRICT OFFICES	19	⁴	⁴	83,069.30
INHERITANCE TAX APPRAISERS ²				9,941.05 ⁵
Total (compare with tables 2, 5a, and 5b)	232	997,792	\$62,412,647.66	\$1,068,864.88
See footnotes on table A1.				

Division of Research and Statistics

The research and statistical functions include studies of tax operations in Utah and other states; assembling data for the benefit of the tax commission, other state departments, and the public; and performing other specialized services needed by the tax commission.

Accounting Division

This division receives and accounts for all tax money handled by the tax commission, and is under continuous audit by the state auditor. Also, there is a daily contact with the state treasurer, which requires the accounting division to analyze all tax commission receipts in order that credit may be

given to the proper state funds. In addition, the division keeps a number of subsidiary ledgers pertaining to taxes or taxpayers, prepares warrants against the finance commission for refund of taxes collected in error, and is responsible for valuable unissued motor vehicle license plates, blank motor vehicle title forms, and working stocks of cigarette and oleomargarine tax stamps.

The accounting division also makes direct sales of cigarette and oleomargarine stamps, as well as direct collection of school lunch fund revenue.

PROPERTY TAX DEPARTMENT

This department is currently headed by Commissioner Boyer. Its work is devoted solely to the tax commission's role in the administration of property taxes—all for the benefit of local taxing units. In order to promote uniformity on a mass basis, forms and procedures have been developed over the years which enable a standardized approach to each problem.

While a rotational valuation program (altered as needed by uneven local growth) has been in effect since the inception of the tax commission, the 1953 first special session of the legislature enacted a maximum cycle of five years, effective February 18, 1954. To proceed efficiently according to the "five year plan," work was scheduled according to districts. At the same time, it was necessary to keep abreast of changes in areas which were not scheduled for immediate reappraisal. At the latest reckoning, the reappraisal program is about a third completed.

Land

The land specialist, currently working independently of the divisions, supervises and trains local groups in the appraisal of rural and urban lands.

Utah is perhaps unique in that crop, range, fruit, and such other uses or types commonly included in "farm land," are graded on water rights and a ten-year historical productive or carrying capacity in bushels, tons, head, etc. Such a system enables rapid computation of land values from known data and avoids many complexities based upon personal judgment.

As an aside, all agricultural tracts of three acres or more were revalued from 1947 to 1955. The continuation program is avoiding any arbitrary minimum.

Much of the detail work in valuing city and town lots, during the past biennium, has been performed under contract by Kiepe-LeCheminant Realtors.

Property Reappraisal Division

This division cooperates with the county assessors in valuing buildings and structures throughout the state. A staff of engineers assists the county assessors in making uniform appraisals of buildings, according to standards adopted by the tax commission. Usually, the more complicated structures are appraised by the tax commission's engineers, and the working papers are filed in the proper assessors' offices.

Building standards are based upon averages which ignore some of the

minor variations in construction and styling. On-the-spot examinations cannot be eliminated, but the data is gathered rapidly at the inspection, and can be used as a foundation for reappraisals at later dates.

Property Tax Division

The duties of the property tax division are many, and each year require (1) a complete audit of returns covering mine occupation tax, car and bus tax, and net proceeds of metalliferous mines; (2) preparation of tables (for county assessors) of adopted uniform values of motor vehicles, farm machinery, livestock, and other personal property; (3) preparation of returns, to be entered on the county assessors' rolls, of the distributed valuations of mines and utilities; (4) field audits of selected portions of property tax information returns; (5) checks of legality of local levies as reported by the county auditors; (6) procurement and distribution of uniform tax record forms furnished gratis to the counties; (7) the assembling of extensive statistical information pertaining to the distribution of the property tax burden; and (8) the performance of other tasks relative to property tax administration as required by the tax commission.

EXCISE TAX DEPARTMENT

This department, with administration divided between Commissioners Ward and Lipman, administers the tax laws involving revenue collected by the tax commission, except the auditing of mine occupation tax returns and car and bus tax returns (function of property tax division), inheritance tax (an independent specialist working closely with the division of law), sales of revenue stamps and collection of school lunch fund (accounting division), and the revenue laws administered by the motor vehicle department.

Division of Corporation and Income Taxes

This division administers the corporation franchise tax and the individual income tax laws. Functions include collection efforts and auditing. Fundamentally, the two taxes are fairly similar but, due to differences in coverage, special auditing and collection procedures have been developed for each.

Division of Sales and Use Taxes

There are some fundamental differences between the two taxes. Sales tax applies against sales of tangible personal property taken from stocks of Utah dealers, but use tax attaches to ship-ins to the final consumer. Sales tax applies to certain rentals, admissions, and utility services which are not taxed under the use tax act. Use tax may be collected by the vendor, or may be remitted directly by the purchaser. Collection of sales tax is the responsibility of the vendor (who is required to reimburse himself from the purchaser), except for sales of motor vehicles between individuals. The purchaser must pay the sales tax, in the last instance, at time of registering the vehicle. Because of their similarities, however, the two taxes have been administered as one.

The division of sales and use taxes handles licensing and auditing, together with collection efforts after the initial moves by the tabulating division.

Miscellaneous Taxes Division

This division administers (1) the licensing of cigarette dealers; (2) the collection of car and bus and mine occupation taxes; and (3) the collection and auditing of the following taxes: beer, insurance, motor fuel (including licensing), special fuel (including licensing), and the special regulatory assessments levied against public utilities for the benefit of the public service commission. The highway patrol, as agent, collects a \$10.00 entrance permit fee from non-reporting special fuel users.

MOTOR VEHICLE DEPARTMENT

This department, headed by Commissioner Lipman, administers the laws covering motor vehicle registration, the anti-theft provisions of the motor vehicle act, and the statutes relative to the licensing and business practices of motor vehicle dealers and salesmen.

Motor Vehicle Division

The work of the division is divided into two main functions, both of which are quite exacting by law and so interrelated that it is sometimes hard to set a boundary.

The antitheft laws involve processing of applications for title, and maintaining ownership files of all vehicles registered in the state. Actually, this phase is a service (and protection) to the general public, which is a little more than self-supporting.

Motor vehicle registration, itself, involves a schedule of fees depending upon the type of vehicle, its weight, the registration period and other factors. Reciprocal registration recognition is more or less general in all states, so far as the ordinary tourist is concerned. Operators of commercial vehicles, in interstate business, are permitted by Utah laws to exercise options (1) of securing plates for a calendar quarter, for a half-year after July 1, or for a full year; (2) of securing a temporary permit good for ninety-six hours; or (3) under certain conditions, reporting on a mileage basis. Mileage fee returns are collected and audited by the motor vehicle division.

Cross referenced files are so maintained that owner's name, motor number, identification number, or registration plate number can be found for any vehicle, knowing any one of the foregoing. Likewise, the chain of ownership can be traced, as well as a showing if there are (or have been) any title liens.

By law, the title files must be maintained for seven years. Others are required to be held, or are found to be useful, for shorter periods. During the fiscal year 1956, some makeshift storage files were eliminated and pressure on the regular files was reduced by a program of microfilming. Altogether a dozen standard filing cabinets and eighty-eight special cabinets are used for the active motor vehicle records, not counting necessary correspondence files.

Motor Vehicle Dealers Administration

The creating act was promoted by the motor vehicle dealers—as a means of policing themselves in regard to business ethics. The tax commission has general administration of this division, although a board (composed of automobile dealers appointed by the governor) has certain advisory powers. The motor vehicle dealers administration is financed by legislative appropriations from fees charged dealers and salesmen.

DISTRICT OFFICES

District offices are maintained both for the convenience of the public and to extend the administrative activities of the tax commission.

Administrative control is more or less under the tax commission as a whole and the executive secretary. Functionally, the offices are an extension of the accounting and motor vehicle divisions, with some auditing activity for the excise tax department. The greater part of the work, however, is directly in motor vehicle registration. The established offices and their functions are:

Logan—auditing, general collections, motor vehicle registration.

Ogden—auditing, general collections, motor vehicle registration.

Provo—auditing, general collections, motor vehicle registration.

Cedar City—general collections, motor vehicle registration.

Price—general collections, motor vehicle registration.

Vernal—motor vehicle registration, limited collections.

Grand and San Juan Counties (part time)—motor vehicle registration, limited collections.

During license plate rushes, additional offices are opened in the more populous areas, and county assessors are deputized to issue motor vehicle license plates where there are no tax commission offices.

INHERITANCE TAX APPRAISERS

A separate appropriation is made from the general fund to enable the tax commission to cover the fees of inheritance tax appraisers. The commission, however, has no control over the amount of fees charged or in the appointment of the appraisers. Approval of either or both is a prerogative of the district courts.

APPENDIX

TABLE 1a--SOURCE AND DISTRIBUTION OF COLLECTIONS BY STATE TAX COMMISSION FOR FISCAL YEAR ENDED JUNE 30, 1955
(as shown by Tax Commission ledgers)

TAX OR FEE	COLLECTIONS		NET FREE REVENUE DISTRIBUTED				Restricted ^a Collections and Refunds
	% of Total	Gross Amount	General Fund	School Fund	Road Fund	Special Funds	
Beer	0.43%	\$ 227,938.28	\$ 227,884.16	\$	\$	\$	\$ 54.12
Car and bus	0.35	184,591.42				179,046.94	5,544.48
Cigarette	3.42	1,824,277.72	936,141.84	886,831.42			1,304.46
Corporation franchise	5.62	3,000,042.89	107,561.99	2,416,431.24			476,049.66
Individual income	12.16	6,483,457.69		6,456,465.22			26,992.47
Inheritance	0.95	504,227.84	504,227.84				
Insurance	2.87	1,533,411.42	1,412,379.37				
Mine occupation	3.30	1,760,368.11	1,575,802.43				
Motor fuel	23.35	12,451,818.63			12,091,538.68		10,033.76
Motor vehicle control	0.33	176,508.49					403.31
Motor vehicle dealers admin.	0.06	30,427.50				30,425.00	10.50
Motor vehicle registration	6.95	3,704,610.14					2.50
Oleomargarine	1.12	597,894.08	593,736.08		3,703,512.61		1,097.53
Public serv. com. reg. fee	0.20	107,191.16				107,191.16	4,158.00
Sales and use	35.47	18,923,860.78				18,848,106.28	75,754.50
School lunch fund	1.02	542,567.05				542,567.05	
Special fuel	1.56	834,204.09			791,646.90		42,557.19
Suspense	0.02R	10,726.11R					10,726.11R
Temporary permit fees	0.86	460,251.55			460,221.53		30.02
Total	100.00%	\$53,336,922.73	\$5,357,733.71	\$9,759,727.88	\$17,046,919.72	\$20,539,275.03	\$633,266.39
Percent of gross collections		100.00%	10.04%	18.30%	31.96%	38.51%	1.19%

^a Paid under protest, advance payments on tentative returns, guaranty deposits, etc.
R Red figure caused by adjustment carried over from previous year.

TABLE 1b--SOURCE AND DISTRIBUTION OF COLLECTIONS BY STATE TAX COMMISSION FOR FISCAL YEAR ENDED JUNE 30, 1956
(as shown by Tax Commission ledgers)

TAX OR FEE	COLLECTIONS		NET FREE REVENUE DISTRIBUTED				Restricted ^a Collections and Refunds
	% of Total	Gross Amount	General Fund	School Fund	Road Fund	Special Funds	
Beer	0.42%	\$ 258,631.20	\$ 258,479.78	\$	\$	\$	\$ 151.42
Car and bus	0.34	212,812.46					17,456.54
Cigarette	3.07	1,917,468.65	974,112.34	941,372.33		195,355.92	1,983.98
Corporation franchise	7.05	4,400,922.52	145,177.70	3,656,788.72			598,956.10
Individual income	13.49	8,417,478.66		8,388,977.53			28,501.13
Inheritance	1.00	622,114.76	618,161.70				3,953.06
Insurance	2.69	1,677,999.07	1,530,752.38				203,144.27R
Mine occupation	3.94	2,459,673.98	1,752,753.30				9.40R
Motor fuel	21.70	13,545,645.01			13,178,739.89		5.00
Motor vehicle control	0.31	193,715.99					
Motor vehicle dealers admin.	0.06	37,387.50					
Motor vehicle registration	6.00	3,747,732.59					50.00
Oleomargarine	0.94	589,158.26	588,185.99		3,746,588.44		1,144.15
Public serv. com. reg. fee	0.01	3,664.31					972.27
Sales and use	35.39	22,085,163.98	21,993,728.76			3,664.31	91,435.22
School lunch fund	0.92	573,381.87					
Special fuel	1.65	1,030,159.13					
Suspense	0.01	7,434.09					
Temporary permit fees	1.01	632,103.63			632,148.50		48,121.23
Total	100.00%	\$62,412,647.66	\$27,861,351.95	\$12,987,138.58	\$18,539,514.73	\$ 2,427,676.75	\$596,965.65
Percent of gross collections		100.00%	44.64%	20.81%	29.70%	3.89%	0.96%

^a Paid under protest, advance payments on tentative returns, guaranty deposits, etc.

R Red figure caused by adjustment carried over from previous year.

TABLE 2--SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDED JUNE 30, 1955 AND 1956

Classification	Number of Licenses and Returns		Amount Assessed		Amount Collected	
	1955	1956	1955	1956	1955	1956
BEER TAX	451	512	\$ 230,028.51	\$ 256,537.59	\$ 227,938.28	\$ 258,631.20
CAR AND BUS TAX						
Prepayments						
Tax	155	148	178,593.19	195,375.80	5,669.73	16,902.50
Total	155	148	178,593.19	195,375.80	184,591.42	195,909.96
CIGARETTE TAX						
Licenses	4,228	3,111	42,280.00	31,110.00	42,280.00	31,100.00
Stamps	994	934	1,782,951.48	1,884,212.49	1,781,988.08	1,886,112.49
Deficiencies	1	9	9.64	256.16	9.64	256.16
Total	5,223	4,054	1,825,241.12	1,915,578.65	1,824,277.72	1,917,468.65
CORPORATION FRANCHISE TAX						
Prepayments	5,276	6,028	2,051,461.17	3,829,230.59	4,800.00	1,080.00R
Tax			17,223.30	21,876.75	2,993,462.27	4,399,916.15
Penalties and interest			142,008.38	199,799.60		
Deficiencies	996	1,345	540.00	575.00	540.00	575.00
Agri. coop. assn. license fees ..	108	115	579.05	1,029.66	1,240.62	1,511.37
Reinstatements	24	36	2,211,811.90	4,052,511.60	3,000,042.89	4,400,922.52
Total	6,404	7,524				
INDIVIDUAL INCOME TAX						
Tax	213,270	226,774	6,268,406.69	8,243,486.85	6,483,457.69	8,417,478.66
Penalties and interest			52,670.40	43,413.46		
Deficiencies	2,516	4,647	142,094.65	129,811.40		
Total	215,786	231,421	6,463,171.74	8,416,711.71	6,483,457.69	8,417,478.66
INSURANCE TAX						
Tax (fire, life and misc.)	566	545	1,445,524.03	1,594,929.21	1,445,776.29	1,594,929.69
Deficiencies	2	1	252.26	.48		
Self-insurers	76	76	86,969.07	83,111.03	87,635.13	83,069.38
Deficiencies (self-insurers)	2		666.06			
Total	646	622	1,533,411.42	1,678,040.72	1,533,411.42	1,677,999.07

TABLE 2--SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDED JUNE 30, 1955 AND 1956--cont.

Classification	Number of Licenses and Returns		Amount Assessed		Amount Collected	
	1955	1956	1955	1956	1955	1956
INHERITANCE TAX	192	182	\$ 504,227.84	\$ 622,114.76	\$ 504,227.84	\$ 622,114.76
MINE OCCUPATION TAX	44	68	1,766,102.18	2,456,312.99	1,760,368.11	2,459,673.98
MOTOR FUEL TAX						
Licenses	214	195	214.00	195.00	215.00	192.00
Gasoline tax	610	602	12,089,266.06	13,171,423.72	12,091,726.99	13,178,547.89
Penalties and interest			303.85	94.10		
Deficiencies	17	13	2,737.66	7,047.52		
Aircraft fuel tax	12	12	359,876.64	366,905.12		
Total	853	822	12,452,398.21	13,545,665.46	359,876.64	366,905.12
MOTOR VEHICLE CONTROL FUND					12,451,818.63	13,545,645.01
Certificates of title	137,811	152,847	137,811.00	152,847.00	137,811.00	152,847.00
Duplicate certificates	18,510	18,995	18,510.00	18,995.00	18,510.00	18,995.00
Dealers licenses	657	698	13,585.00	14,445.00	13,585.00	14,445.00
Miscellaneous fees	757	852	6,602.49	7,434.99	6,602.49	7,428.99
Total	157,735	173,392	176,508.49	193,721.99	176,508.49	193,715.99
MOTOR VEHICLE DEALERS ADMINIS. FUND						
3,012	5,241	37,395.00	37,395.00		30,427.50	37,387.50
MOTOR VEHICLE REGISTRATION						
Passenger license fees			1,230,452.50	1,340,547.50	1,230,452.50	1,340,547.50
Gross laden weight fees			2,267,403.27	2,181,061.70	2,266,969.44	2,180,123.75
Increased capacity fees			41,558.99	41,338.09	41,558.99	41,338.09
Motorcycle license fees			3,202.50	3,692.00	3,202.50	3,692.00
Dealer license plate fees			10,074.00	11,307.00	10,074.00	11,307.00
1/4 year registration fees			102,261.41	124,805.34	102,261.41	124,805.34
Transfer of registration fees ..			34,454.00	36,952.00	34,454.00	36,952.00
Plate replacement fees			3,456.00	3,903.00	3,456.00	3,903.00
Penalties			12,010.30	3,952.91	12,010.30	3,952.91
Amateur radio license plates ..			171.00	1,111.00	171.00	1,111.00
Total	375,484	415,147	3,705,043.97	3,748,670.54	3,704,610.14	3,747,732.59

TABLE 2--SUMMARY OF TAX COMMISSION COLLECTIONS AND ASSESSMENTS FOR FISCAL YEARS ENDED JUNE 30, 1955 AND 1956--cont.

Classification	Number of Licenses and Returns		Amount Assessed		Amount Collected	
	1955	1956	1955	1956	1955	1956
<hr/>						
OLEOMARGARINE TAX						
Stamps	326	299	\$ 597,965.04	\$ 589,262.76	\$ 596,806.08	\$ 588,988.26
Deficiencies	2	1	1,088.00	170.00	1,088.00	170.00
Total	328	300	599,053.04	589,432.76	597,894.08	589,158.26
PUBLIC SERVICE COMMISSION FUND	477		111,030.60		107,191.16	3,664.31
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SALES AND USE TAXES						
Tax	75,596	80,282	18,740,386.46	21,866,884.76	18,859,914.54	22,013,461.25
Penalties and interest			37,304.11	49,312.52		
Deficiencies	747	1,163	93,065.10	149,408.37	63,946.24	71,702.73
Cash bonds	1,343	1,451			18,923,860.78	22,085,163.98
Total	77,686	82,896	18,870,755.67	22,065,605.65	542,567.05	573,381.87
SCHOOL LUNCH FUND	12	12	542,567.05	573,381.87		
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SPECIAL FUEL TAX						
Tax	9,038	11,539	821,995.85	931,478.64	833,129.77	937,665.53
Penalties and interest			4,821.70	3,774.74		
Deficiencies	70	103	3,301.89	4,582.62		
Special fuel cash bonds					1,074.32	1,223.60
Permits	9,108	9,133	830,119.44	91,330.00	834,204.09	91,270.00
Total	6,390	20,775		1,031,166.00	10,726.11R	7,434.09
SUSPENSE ACCOUNT					460,251.55	632,103.63
TEMPORARY PERMIT FEES	34,070	48,498	459,443.89	631,806.43		
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VEHICLE CONTROL FUND				921.75		
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GRAND TOTAL	894,056	997,792	\$ 52,489,935.76	\$ 62,010,951.27	\$ 53,336,922.73	\$ 62,412,647.66

R Red or credit figure, caused by adjustment carried over from previous year

Table 3. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1955

	<u>Assessed Valuation (Thousands)</u>			Actual	Taxes
	Set by	Set by Tax		Mill	Charged
	Assessor	Commission	Total	Levy	(000's)
STATE UNIFORM SCHOOL FUND	\$664,321	\$440,396	\$1,104,717	4.60	\$5,082
BEAVER COUNTY	3,445	2,471	5,916	9.75	58
Beaver county school district	3,445	2,471	5,916	23.33	138
Beaver City	717	26	743	20.80	15
Milford	655	435	1,090	23.50	26
Minersville	149	12	161	17.00	3
Bounty	457				8
BOX ELDER COUNTY	23,078	14,885	37,963	6.20	235
Box Elder county school district	23,078	14,885	37,963	26.80	1,017
Bear River City	244	21	265	6.00	2
Bothwell	403	32	435	2.00	1
Brigham City	4,660	381	5,041	17.50	88
Corinne	210	104	314	18.00	6
Deweyville	203	174	377	11.00	4
Elwood	463	51	514	12.00	6
Fielding	115	15	130	8.75	1
Garland	450	57	507	19.00	10
Honeyville	570	267	837	8.00	7
Howell	415	17	432	6.00	3
Mantua	166	3	169	2.00	*
Perry	404	161	565	14.00	8
Plymouth	64	6	70	12.00	1
Portage	92	25	117	4.00	*
Snowville	98	6	104	8.75	1
Tremonton	1,601	105	1,706	19.00	32
Willard	312	171	483	16.00	8
Yost	68	1	69	2.00	*
Box Elder mosquito abatement district	23,078	14,885	37,963	1.00	38
Fielding cemetery maintenance district	645	70	715	1.00	1
Penrose cemetery maintenance district	157	6	163	1.00	*
Portage precinct cemetery maintenance district	335	177	512	1.00	1
Riverside cemetery maintenance district	228	52	280	1.00	*
Willard precinct cemetery maintenance district	754	557	1,311	1.00	1
Bounty	1,224				16
CACHE COUNTY	26,340	3,818	30,158	9.80	296
Cache county school district	17,233	3,471	20,704	31.07	643
Logan city school district	9,107	347	9,454	33.52	317
Amalga	338	49	387	4.00	2
Clarkston	183	11	194	8.00	2
Cornish	240	147	387	10.00	4
Hyde Park	276	13	289	8.00	2
Hyrum	740	53	793	10.00	8
Lewiston	2,359	95	2,454	7.00	17
Logan	9,107	347	9,454	16.50	156
Mendon	155	10	165	14.00	2
Millville	143	10	153	8.00	1
Newton	216	11	227	17.00	4
Nibley	119	18	137	10.00	1
North Logan	302	19	321	10.00	3
Paradise	133	13	146	12.00	2

Table 3. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1955 - CON.

	<u>Assessed Valuation (Thousands)</u>			Actual	Taxes
	Set by	Set by Tax		Mill	Charged
	Assessor	Commission	Total	Levy	(000's)
CACHE COUNTY, Continued					
Providence	\$ 419	\$ 20	\$ 439	16.50	\$ 7
Richmond	590	81	671	15.00	10
River Heights	353	10	363	10.00	4
Smithfield	1,420	150	1,570	18.00	28
Trenton	399	169	568	6.00	3
Wellsville	548	41	589	17.00	10
Hyde Park cemetery maintenance district	461	47	508	1.00	1
Millville-Nibley cemetery maintenance district	481	69	550	1.00	1
Newton cemetery maintenance district	681	457	1,138	1.00	1
Paradise cemetery maintenance district	439	13	452	1.00	*
Richmond cemetery maintenance district	1,292	185	1,477	1.00	1
Bounty	605				5
CARBON COUNTY	11,040	20,403	31,443	8.95	281
Carbon county school district	11,040	20,403	31,443	25.68	807
Castle Gate	35	3,116	3,151	3.00	9
Helper	1,289	758	2,047	13.00	27
Hiawatha	67	743	810	4.75	4
Price	4,157	274	4,431	13.00	58
Scofield	121	45	166	8.00	1
Sunnyside	614	1,697	2,311	6.00	14
Wellington	280	87	367	20.00	7
Carbon water conservancy district	11,040	20,403	31,443	0.25	8
Bounty	93				2
DAGGETT COUNTY	523	163	686	10.00	7
Daggett county school district	523	163	686	22.00	15
Bounty	93				2
DAVIS COUNTY	30,671	7,536	38,207	9.75	373
Davis county school district	30,671	7,536	38,207	31.85	1,217
Bountiful	5,255	317	5,572	20.00	111
Clinton	492	203	695	4.00	3
Clearfield	2,648	692	3,340	16.50	55
Centerville	756	162	918	8.00	7
East Layton	148	25	173	3.00	1
Farmington	816	152	968	12.00	12
Fruit Heights	117	19	136	6.00	1
Kaysville	1,385	235	1,620	13.00	21
Layton	2,304	378	2,682	12.00	32
Laytona	322	66	388	12.00	5
North Salt Lake	943	786	1,729	8.50	15
South Weber	181	86	267	9.00	2
Sunset	758	194	952	17.00	16
Syracuse	754	53	807	8.00	6
West Bountiful	1,618	333	1,951	6.00	12
Woods Cross	537	112	649	4.00	3
West Point	259	27	286	0.00	-
Davis county mosquito abatement district	29,491	7,156	36,647	0.50	18
North Davis county sewer district	8,985	2,772	11,757	2.00	24

Table 3. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1955 - CON.

	Assessed Valuation (Thousands)			Actual	Taxes
	Set by Assessor	Set by Tax Commission	Total	Mill Levy	Charged (000's)
DAVIS COUNTY, Continued					
Bountiful water subconservancy district	\$ 5,527	\$ 353	\$ 5,880	0.50	\$ 3
South Davis county water improvement district	1,320	68	1,388	4.00	6
Weber basin water conservancy district	30,634	7,536	38,170	1.00	38
Bounty	302				3
DUCHESNE COUNTY					
Duchesne county school district	6,623	1,483	8,106	10.90	88
Altamont	58	1	59	35.15	285
Duchesne	367	38	405	12.00	1
Myton	105	11	116	26.00	11
Roosevelt	1,300	73	1,373	29.00	3
Tabiona	32	2	34	27.00	37
Bounty	774			8.00	*
EMERY COUNTY					
Emery county school district	3,950	7,069	11,019	9.00	99
Castle Dale	253	28	281	24.34	268
Cleveland	65	8	73	18.00	5
Elmo	27	5	32	8.00	1
Emery	129	15	144	8.00	*
Ferron	176	16	192	19.00	3
Green River	257	234	491	12.00	2
Huntington	282	31	313	27.50	14
Orangeville	181	13	194	22.00	7
Bounty	465			18.00	3
GARFIELD COUNTY					
Garfield county school district	2,795	333	3,128	10.25	32
Antimony	144	-	144	30.00	94
Cannonville	30	-	30	5.00	1
Escalante	252	2	254	12.00	*
Hatch	56	1	57	18.00	5
Henrieville	28	-	28	8.00	*
Panguitch	668	21	689	7.00	*
Tropic	88	1	89	21.00	14
Panguitch cemetery maintenance district	1,156	54	1,210	8.75	1
Bounty	345			1.00	1
GRAND COUNTY					
Grand county school district	3,207	3,918	7,125	14.05	100
Moab	3,207	3,918	7,125	28.82	205
Moab mosquito abatement district	1,515	77	1,592	24.75	39
Moab mosquito abatement district no. 2	618	120	738	0.50	*
Elgin mosquito abatement district	1,459	26	1,485	0.50	1
Bounty	89	38	127	0.50	*
IRON COUNTY					
Iron county school district	8,348	33,673	42,021	6.20	261
Parowan	599	26	625	22.75	956
Paragonah	102	4	106	23.00	14
Kanarraville	71	4	75	11.75	1

Table 3. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1955 - CON.

	Assessed Valuation (Thousands)			Actual	Taxes
	Set by Assessor	Set by Tax Commission	Total	Mill Levy	Charged (000's)
IRON COUNTY, Continued					
Cedar City	\$ 4,198	\$ 813	\$ 5,011	26.30	\$ 132
Bounty	417				8
JUAB COUNTY					
Juab school district	5,298	3,994	9,292	11.10	103
Tintic school district	4,596	2,007	6,603	26.79	177
Eureka	702	1,987	2,689	23.10	62
Levan	280	449	729	25.00	18
Mona	142	3	145	19.00	3
Nephi	101	30	131	15.00	2
Bounty	1,642	92	1,734	21.25	37
KANE COUNTY					
Kane county school district	2,129	179	2,308	11.00	25
Alton	2,129	179	2,308	30.00	69
Glendale	40	1	41	4.00	*
Kanab	67	1	68	8.00	1
Orderville	723	98	821	20.50	17
Bounty	148	1	149	9.00	1
MILLARD COUNTY					
Millard county school district	9,758	4,291	14,049	9.00	126
Delta	9,758	4,291	14,049	26.26	369
Fillmore	909	121	1,030	19.00	20
Hinckley	1,069	13	1,082	14.00	15
Holden	216	6	222	8.00	2
Kanosh	189	8	197	8.00	2
Leamington	252	9	261	8.00	2
Lynndyl	84	34	118	8.00	1
Meadow	62	128	190	8.00	2
Oak City	132	1	133	12.00	2
Scipio	107	-	107	8.00	1
Delta-Sutherland-Oasis cemetery maintenance district	161	11	172	5.00	1
Hinckley-Deseret cemetery maintenance district	2,618	599	3,217	1.00	3
Bounty	1,223	278	1,501	1.00	2
MORGAN COUNTY					
Morgan county school district	1,311				25
Morgan	2,530	4,499	7,029	12.65	89
Weber Basin water conservancy district	2,530	4,499	7,029	23.37	164
Bounty	700	246	946	15.75	15
PIUTE COUNTY					
Piute county school district	2,530	4,499	7,029	1.00	7
Circleville	113				1
Junction	1,580	472	2,052	11.20	23
Kingston	1,580	472	2,052	28.00	57
Marysville	430	20	450	8.00	4
Bounty	144	14	158	1.00	*
RICH COUNTY					
Rich county school district	90	4	94	2.00	*
Garden City	198	74	272	4.00	1
Laketown	157				2
Pickleville	2,591	356	2,947	8.00	24
	2,591	356	2,947	28.00	83
	55	1	56	4.00	*
	71	1	72	8.00	1
	31	1	32	0.00	-

Table 3. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1955 - CON.

	Assessed Valuation (Thousands)			Actual	Taxes
	Set by Assessor	Set by Tax Commission	Total	Mill Levy	Charged (000's)
RICH COUNTY, Continued					
Randolph	\$ 166	\$ 2	\$ 168	8.00	\$ 1
Woodruff	48	1	49	4.00	*
Bounty	418				5
SALT LAKE COUNTY					
Granite school district	305,357	263,620	568,977	8.70	4,950
Jordan school district	70,823	26,601	97,424	36.90	3,595
Murray school district	23,454	206,368	229,822	23.50	5,401
Salt Lake City school district	7,952	1,049	9,001	37.00	333
Bingham Canyon	203,128	29,602	232,730	32.50	7,564
Midvale	947	1,596	2,543	16.00	41
Murray	5,232	595	5,827	18.00	105
Riverton	7,952	1,049	9,001	15.00	135
Salt Lake City	1,388	58	1,446	3.00	4
Sandy	203,128	29,602	232,730	23.50	5,469
South Jordan	1,204	122	1,326	18.00	24
South Salt Lake	891	49	940	4.00	4
West Jordan	6,954	470	7,424	22.00	163
Salt Lake City metropolitan water district	2,417	153	2,570	4.00	10
Salt Lake County water conservancy district	203,128	29,602	232,730	2.50	582
Salt Lake City suburban sanitary district	56,862	5,540	62,402	1.00	62
Salt Lake City suburban sanitary district no. 2	29,359	1,736	31,095	8.50	264
South Salt Lake County mosquito abatement district	2,092	190	2,282	3.75	9
Salt Lake City mosquito abatement district	81,968	7,957	89,925	0.30	27
Magna mosquito abatement district	203,128	29,602	232,730	0.30	70
Granger-Hunter improvement district	7,445	3,801	11,246	1.00	11
Chesterfield improvement district	4,356	362	4,718	4.00	19
Magna water improvement district	251	33	284	4.00	1
Salt Lake county library	2,163	-	2,163	4.00	9
Bounty	102,229	234,018	336,247	0.90	303
	374				4
SAN JUAN COUNTY					
San Juan county school district	4,155	2,115	6,270	15.35	96
Blanding	4,155	2,115	6,270	26.00	163
Monticello	458	6	464	20.00	9
Bounty	537	12	549	20.50	11
	367				5
SANPETE COUNTY					
North Sanpete school district	10,454	2,481	12,935	7.70	100
South Sanpete school district	4,769	1,334	6,103	28.80	176
Centerfield	5,685	1,147	6,832	32.79	224
Ephraim	186	8	194	14.00	3
Fairview	763	102	865	17.00	15
Fayette	397	36	433	20.00	9
Fountain Green	53	1	54	13.00	1
Gunnison	271	7	278	20.00	6
Manti	742	44	786	20.00	16
Mayfield	992	84	1,076	18.00	19
	112	3	115	12.00	1

Table 3. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1955 - CON.

	Assessed Valuation (Thousands)			Actual	Taxes
	Set by Assessor	Set by Tax Commission	Total	Mill Levy	Charged (000's)
SANPETE COUNTY, Continued					
Moroni	\$ 354	\$ 25	\$ 379	25.00	\$ 9
Mt. Pleasant	850	44	894	17.00	15
Spring City	224	3	227	21.00	5
Sterling	50	9	59	11.50	1
Wales	46	2	48	18.00	1
Bounty	677				7
SEVIER COUNTY					
Sevier county school district	9,927	2,719	12,646	5.40	68
Annabella	9,927	2,719	12,646	31.56	399
Aurora	76	3	79	12.00	1
Elsinore	201	55	256	10.00	3
Glenwood	181	37	218	18.00	4
Joseph	110	7	117	18.00	2
Koosharem	60	4	64	8.75	1
Monroe	68	1	69	21.00	1
Redmond	493	17	510	20.00	10
Richfield	162	6	168	15.00	3
Salina	2,800	220	3,020	21.00	63
Sigurd	951	97	1,048	20.00	21
Bounty	130	480	610	18.00	11
	579				7
SUMMIT COUNTY					
North Summit school district	5,028	6,926	11,954	10.32	123
Park City school district	1,845	4,207	6,052	30.50	185
South Summit school district	746	1,117	1,863	26.84	50
Coalville	2,437	1,602	4,039	29.93	121
Francis	460	161	621	20.00	12
Henefer	97	19	116	4.00	*
Kamas	143	97	240	8.00	2
Oakley	281	20	301	14.00	4
Park City	151	12	163	4.00	1
South Summit cemetery maintenance district	494	212	706	31.50	22
South Summit fire protection district	1,825	691	2,516	1.00	3
North Summit fire protection district	1,658	180	1,838	0.50	1
Weber Basin water conservancy district	1,845	4,207	6,052	0.00	-
Bounty	3,813	5,364	9,177	1.00	9
	252				3
TOOELE COUNTY					
Tooele county school district	10,336	10,865	21,201	9.50	201
Grantsville	10,336	10,865	21,201	25.00	530
Onaqui	752	121	873	22.00	19
Ophir	246	18	264	8.00	2
Stockton	28	2	30	8.00	*
Tooele	86	88	174	12.00	2
Wendover	3,805	535	4,340	33.80	147
Bounty	263	12	275	8.00	2
	677				18
UINTAH COUNTY					
Uintah county school district	7,699	5,956	13,655	8.10	111
Maeser	7,699	5,956	13,655	35.00	478
Vernal	278	10	288	8.00	2
Bounty	2,372	314	2,686	19.00	51
	763				14

Table 3. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1955 - CON.

	Assessed Valuation (Thousands)			Actual	Taxes
	Set by Assessor	Set by Tax Commission	Total	Mill Levy	Charged (000's)
UTAH COUNTY					
Alpine school district	\$ 88,645	\$ 19,026	\$ 107,671	7.15	\$ 770
Nebo school district	47,035	8,098	55,133	31.57	1,741
Provo school district	22,983	8,762	31,745	31.20	990
Alpine	18,627	2,166	20,793	33.50	697
American Fork	296	39	335	15.00	5
Genola	3,615	444	4,059	22.00	89
Goshen	354	148	502	9.00	5
Lehi	208	38	246	8.00	2
Lindon	1,854	237	2,091	20.50	43
Mapleton	602	114	716	20.00	14
Orem	868	61	929	14.30	13
Payson	7,045	676	7,721	20.00	154
Pleasant Grove	2,223	133	2,356	24.25	57
Provo	2,313	174	2,487	26.00	65
Salem	18,627	2,166	20,793	22.00	457
Santaquin	342	20	362	20.00	7
Spanish Fork	377	46	423	21.00	9
Springville	3,454	163	3,617	22.00	80
American Fork metropolitan water district	3,919	374	4,293	27.00	116
Lehi metropolitan water district	3,615	444	4,059	0.50	2
Orem metropolitan water district	1,854	237	2,091	0.50	1
Benjamin cemetery maintenance district	7,045	676	7,721	1.00	8
Bounty	736	132	868	1.00	1
	1,113				12
WASATCH COUNTY					
Wasatch county school district	4,463	1,967	6,430	10.80	69
Charleston	4,463	1,967	6,430	29.00	186
Heber	119	2	121	6.00	1
Midway	1,669	66	1,735	19.00	33
Soldier Summit	327	5	332	8.00	3
Wallsburg	14	163	177	12.00	2
Charleston water conservancy district	65	4	69	8.75	1
Bounty	142	9	151	1.00	*
	219				2
WASHINGTON COUNTY					
Washington county school district	6,844	795	7,639	14.25	109
Central	6,844	795	7,639	31.00	237
Enterprise	52	2	54	4.00	*
Hurricane	241	18	259	18.00	5
Ivins	566	34	600	21.50	13
La Verkin	24	1	25	20.00	1
Leeds	229	56	285	17.00	5
New Harmony	73	5	78	8.00	1
St. George	43	1	44	4.00	*
Santa Clara	2,936	68	3,004	24.50	74
Toquerville	164	4	168	14.00	2
Virgin	110	4	114	8.00	1
Washington	31	2	33	8.00	*
Hurricane section lands	163	9	172	14.00	2
Bounty	158	-	158	4.00	1
	327				3

Table 3. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1955 - CON.

	Assessed Valuation (Thousands)			Actual	Taxes
	Set by Assessor	Set by Tax Commission	Total	Mill Levy	Charged (000's)
WAYNE COUNTY					
Wayne county school district	\$ 1,447	\$ 63	\$ 1,510	9.60	\$ 14
Bicknell	1,447	63	1,510	30.00	45
Loa	113	9	122	8.00	1
Torrey	198	13	211	4.75	1
Wayne county fire protection district	41	1	42	4.00	*
Bounty	1,262	39	1,301	4.00	5
	220				3
WEBER COUNTY					
Ogden city school district	66,062	14,320	80,382	9.90	796
Weber county school district	47,204	7,741	54,945	37.87	2,081
Huntsville	18,858	6,579	25,437	33.90	862
North Ogden	205	15	220	12.00	3
Ogden	758	31	789	11.00	9
Plain City	47,204	7,741	54,945	22.50	1,236
Pleasant View	472	29	501	3.00	2
Riverdale	419	181	600	4.00	2
Roy	739	704	1,443	11.00	16
South Ogden	2,769	551	3,320	15.00	50
Uintah	2,344	145	2,489	17.50	44
Ben Lomond cemetery maintenance district	107	171	278	6.50	2
Hooper cemetery maintenance district	1,625	227	1,852	1.00	2
Plain City cemetery maintenance district	886	38	924	1.00	1
Weber Basin water conservancy district	698	66	764	1.00	1
Weber central sewer improvement district	66,054	14,320	80,374	1.00	80
Weber county mosquito abatement district	56,382	3,830	60,212	1.00	60
West-Weber-Taylor cemetery maintenance district	66,062	14,320	80,382	0.85	68
North Davis county sewer district	640	453	1,093	1.00	1
Bounty	2,955	661	3,616	2.00	7
	497				4

* Less than \$500

Note 1. In any county, assessed values of local units will not add to the county total because of property outside of cities, towns, districts, etc.

Note 2. Due to rounding, county assessed valuation totals do not add to the state uniform school fund totals on this table.

Note 3. Valuations and levies are shown separately for the various taxing units and do not reflect combinations because of over-lapping boundaries.

Table 4. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1956

	Assessed Valuation (Thousands)			Actual	Taxes
	Set by Assessor	Set by Tax Commission	Total	Mill Levy	Charged (000's)
STATE UNIFORM SCHOOL FUND	\$675,912	\$488,974	\$1,164,886	2.10	\$2,446
BEAVER COUNTY	3,428	2,632	6,060	9.75	59
Beaver county school district	3,428	2,632	6,060	35.94	218
Beaver City	710	42	752	20.80	16
Milford	650	489	1,139	23.50	27
Minersville	151	12	163	19.00	3
Bounty	456				8
BOX ELDER COUNTY	23,319	15,342	38,661	6.20	240
Box Elder county school district	23,319	15,342	38,661	29.12	1,126
Bear River City	243	32	275	6.00	2
Bothwell	397	36	433	2.00	1
Brigham City	4,840	385	5,225	17.00	89
Corinne	211	103	314	18.00	6
Deweyville	200	176	376	11.00	4
Elwood	452	54	506	12.00	6
Fielding	108	18	126	8.00	1
Garland	453	52	505	19.00	10
Honeyville	550	268	818	8.00	7
Howell	417	17	434	6.00	3
Mantua	160	3	163	2.00	*
Perry	401	160	561	14.75	8
Plymouth	69	6	75	12.00	1
Portage	91	29	120	4.00	*
Snowville	100	10	110	8.75	1
Tremonton	1,626	120	1,746	19.00	33
Willard	315	171	486	16.00	8
Yost	96	*	96	2.00	*
Box Elder mosquito abatement district	23,319	15,342	38,661	1.00	39
Fielding cemetery maintenance district	752	74	826	1.00	1
Penrose cemetery maintenance district	160	6	166	1.00	*
Portage Precinct cemetery maintenance district	429	184	613	1.00	1
Riverside cemetery maintenance district	230	54	284	1.00	*
Willard Precinct cemetery maintenance district	1,096	541	1,637	1.00	2
Bounty	1,154				16
CACHE COUNTY	26,770	3,894	30,664	9.80	301
Cache county school district	17,258	3,529	20,787	34.12	709
Logan city school district	9,512	364	9,876	35.33	349
Amalga	500	49	549	4.00	2
Clarkston	183	15	198	8.00	2
Cornish	241	147	388	10.00	4
Hyde Park	282	13	295	8.00	2
Hyrum	767	49	816	10.00	8
Lewiston	2,358	102	2,460	7.00	17
Logan	9,512	364	9,876	16.50	163
Mendon	162	11	173	14.00	2
Millville	136	10	146	8.00	1
Newton	215	16	231	17.00	4
Nibley	120	17	137	10.00	1
North Logan	302	19	321	10.00	3
Paradise	138	13	151	12.00	2

Table 4. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1956 - CON.

	Assessed Valuation (Thousands)			Actual	Taxes
	Set by Assessor	Set by Tax Commission	Total	Mill Levy	Charged (000's)
CACHE COUNTY, Continued					
Providence	\$ 418	\$ 21	\$ 439	16.50	\$ 7
Richmond	595	81	676	15.00	10
River Heights	376	10	386	10.00	4
Smithfield	1,430	152	1,582	18.00	28
Trenton	394	170	564	6.00	3
Wellsville	547	41	588	17.00	10
Hyde Park cemetery maintenance district	478	60	538	1.00	1
Millville-Nibley cemetery maintenance district	475	98	573	1.00	1
Newton cemetery maintenance district	688	485	1,173	1.00	1
Paradise cemetery maintenance district	395	25	420	1.00	*
Richmond cemetery maintenance district	1,289	272	1,561	1.00	2
Bounty	612				5
CARBON COUNTY	11,430	20,757	32,187	10.01	322
Carbon county school district	11,430	20,757	32,187	29.64	954
Castle Gate	44	3,384	3,428	3.00	10
Helper	1,302	762	2,064	13.00	27
Hiawatha	72	801	873	4.75	4
Price	4,426	318	4,744	13.00	62
Scofield	102	44	146	8.00	1
Sunnyside	638	1,655	2,293	6.00	14
Wellington	295	92	387	22.00	9
Carbon water conservancy district	11,430	20,757	32,187	0.25	8
Bounty	99				2
DAGGETT COUNTY	499	367	866	9.00	8
Daggett county school district	499	367	866	30.30	26
Bounty	84				1
DAVIS COUNTY	37,036	7,680	44,716	9.20	411
Davis county school district	37,036	7,680	44,716	34.39	1,538
Bountiful	6,982	426	7,408	20.00	148
Centerville	878	164	1,042	9.00	9
Clearfield	3,106	703	3,809	16.50	63
Clinton	489	183	672	8.00	5
East Layton	184	29	213	3.00	1
Farmington	844	146	990	14.00	14
Fruit Heights	125	20	145	8.00	1
Kaysville	1,519	243	1,762	13.00	23
Layton	2,771	414	3,185	14.00	45
Laytona	337	68	405	12.00	5
North Salt Lake	6,157	1,127	7,284	8.50	62
South Weber	208	90	298	9.00	3
Sunset	1,039	206	1,245	17.00	21
Syracuse	740	52	792	5.00	4
West Bountiful	1,650	345	1,995	6.00	12
West Point	259	24	283	0.00	-
Woods Cross	497	118	615	4.00	2
Davis county mosquito abatement district	35,739	7,310	43,049	0.50	22
North Davis county sewer district	12,526	2,689	15,215	2.50	38

Table 4. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1956 - CON.

	Assessed Valuation (Thousands)			Actual	Taxes
	Set by Assessor	Set by Tax Commission	Total	Mill Levy	Charged (000's)
DAVIS COUNTY, Continued					
South Davis county water improvement district	\$ 1,796	\$ 86	\$ 1,882	4.00	\$ 8
Weber basin water conservancy district	36,959	7,680	44,639	1.00	45
Bounty	270				2
DUCHESNE COUNTY	6,349	1,478	7,827	10.90	85
Duchesne county school district	6,349	1,478	7,827	35.15	275
Altamont	56	2	58	12.00	1
Duchesne	354	37	391	26.00	10
Myton	98	12	110	25.00	3
Roosevelt	1,265	71	1,336	27.00	36
Tabiona	30	2	32	8.00	*
Bounty	693				10
EMERY COUNTY	3,979	7,252	11,231	9.00	101
Emery county school district	3,979	7,252	11,231	24.40	274
Castle Dale	253	29	282	20.00	6
Cleveland	62	8	70	8.00	1
Elmo	26	5	31	8.00	*
Emery	121	16	137	19.00	3
Ferron	171	17	188	12.00	2
Green River	290	224	514	27.00	14
Huntington	286	31	317	22.00	7
Orangeville	176	13	189	18.00	3
Bounty	463				6
GARFIELD COUNTY	2,750	431	3,181	10.25	33
Garfield county school district	2,750	431	3,181	30.00	95
Antimony	140	2	142	4.00	1
Cannonville	33	1	34	12.00	*
Escalante	241	7	248	18.00	4
Hatch	58	1	59	8.00	*
Henrieville	29	1	30	8.00	*
Panguitch	707	27	734	21.00	15
Tropic	85	7	92	8.50	1
Panguitch cemetery maintenance district	1,164	60	1,224	1.00	1
Bounty	319				4
GRAND COUNTY	4,748	4,863	9,611	13.85	133
Grand county school district	4,748	4,863	9,611	29.65	285
Moab	2,083	121	2,204	24.75	55
Elgin mosquito abatement district	112	40	152	0.30	*
Moab mosquito abatement district	1,099	299	1,398	0.30	*
Moab mosquito abatement district no. 2	1,920	46	1,966	0.30	1
Bounty	307				7
IRON COUNTY	8,357	35,589	43,946	4.90	215
Iron county school district	8,357	35,589	43,946	28.50	1,252
Cedar City	4,259	842	5,101	26.30	134
Parowan	586	26	612	25.00	15
Paragonah	99	4	103	11.75	1
Kanarraville	66	4	70	8.75	1
Bounty	369				7

Table 4. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1956 - CON.

	Assessed Valuation (Thousands)			Actual	Taxes
	Set by Assessor	Set by Tax Commission	Total	Mill Levy	Charged (000's)
JUAB COUNTY	\$ 5,373	\$ 3,905	\$ 9,278	10.80	\$ 100
Juab school district	4,679	2,079	6,758	26.08	176
Tintic school district	694	1,825	2,519	24.20	61
Eureka	274	263	537	29.00	16
Levan	148	3	151	19.00	3
Mona	106	31	137	15.00	2
Nephi	1,703	98	1,801	21.25	38
Bounty	386				9
KANE COUNTY	2,148	206	2,354	11.00	26
Kane county school district	2,148	206	2,354	30.00	71
Alton	41	1	42	4.00	*
Glendale	70	1	71	8.00	1
Kanab	807	110	917	20.50	19
Orderville	151	8	159	9.00	1
Bounty	167				2
MILLARD COUNTY	9,866	4,386	14,252	7.60	108
Millard county school district	9,866	4,386	14,252	26.64	380
Delta	1,026	128	1,154	20.00	23
Fillmore	1,213	16	1,229	14.00	17
Hinckley	215	6	221	8.00	2
Holden	183	8	191	8.00	2
Kanosh	245	10	255	8.00	2
Leamington	85	35	120	8.00	1
Lynndyl	58	132	190	8.00	2
Meadow	138	1	139	12.00	2
Oak City	101	-	101	8.00	1
Scipio	159	12	171	5.00	1
Delta-Sutherland-Oasis cemetery maintenance district	2,714	614	3,328	1.00	3
Hinckley-Deseret cemetery maintenance district	1,202	281	1,483	1.00	1
Bounty	1,204				23
MORGAN COUNTY	2,560	4,527	7,087	12.65	90
Morgan county school district	2,560	4,527	7,087	24.13	171
Morgan	755	251	1,006	15.75	16
Weber Basin water conservancy district	2,560	4,527	7,087	1.00	7
Bounty	109				1
PIUTE COUNTY	1,584	717	2,301	11.50	26
Piute county school district	1,584	717	2,301	27.85	64
Circleville	422	19	441	9.00	4
Junction	142	14	156	1.00	*
Kingston	87	4	91	2.00	*
Marysville	221	71	292	4.00	1
Bounty	140				2
RICH COUNTY	2,680	406	3,086	7.50	23
Rich county school district	2,680	406	3,086	28.00	86
Garden City	50	2	52	4.00	*
Laketown	71	1	72	8.00	1
Pickleville	31	1	32	0.00	-
Randolph	163	3	166	8.00	1
Woodruff	46	1	47	4.00	*
Bounty	450				5

Table 4. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1956 - CON.

	Assessed Valuation (Thousands)			Actual Mill Levy	Taxes Charged (000's)
	Set by Assessor	Set by Tax Commission	Total		
SALT LAKE COUNTY	\$300,249	\$298,245	\$ 598,494	8.70	\$5,207
Granite school district	74,642	27,211	101,853	36.80	3,748
Jordan school district	24,608	239,206	263,814	23.50	6,200
Murray school district	8,157	1,096	9,253	37.40	346
Salt Lake City school district	192,842	30,731	223,573	33.10	7,400
Bingham Canyon	874	2,460	3,334	16.00	53
Midvale	5,137	551	5,688	18.00	102
Murray	8,157	1,096	9,253	15.00	139
Riverton	1,400	91	1,491	3.00	4
Salt Lake City	192,842	30,731	223,573	23.50	5,254
Sandy	1,223	130	1,353	20.00	27
South Jordan	931	55	986	4.00	4
South Salt Lake	6,376	593	6,969	21.50	150
West Jordan	2,434	171	2,605	4.00	10
Salt Lake City metropolitan water district	192,842	30,731	223,573	2.50	559
Salt Lake County water conservancy district	60,249	6,014	66,263	1.00	66
Salt Lake City suburban sanitary district	36,342	1,925	38,267	4.80	184
Salt Lake City suburban sanitary district no. 2	2,811	324	3,135	3.70	12
South Salt Lake County mos- quito abatement district	87,125	8,566	95,691	0.30	29
Salt Lake City mosquito abatement district	192,727	30,466	223,193	0.30	67
Magna mosquito abatement district	6,870	3,866	10,736	1.00	11
Granger-Hunter improvement district	4,464	420	4,884	4.00	20
Chesterfield improvement district	421	36	457	4.00	2
Magna water improvement district	2,590	187	2,777	4.00	11
Bluffdale cemetery main- tenance district	439	342	781	1.00	1
Salt Lake County-Cottonwood sanitary district	5,125	229	5,354	4.00	21
Salt Lake County library Bounty	107,407 384	267,513	374,920	0.90	337 4
SAN JUAN COUNTY	4,696	8,354	13,050	15.35	200
San Juan county school district	4,696	8,354	13,050	29.00	378
Blanding	512	8	520	24.00	12
Monticello	682	32	714	20.50	15
Bounty	309				5
SANPETE COUNTY	10,264	2,477	12,741	7.70	98
North Sanpete school district	4,726	1,315	6,041	28.80	174
South Sanpete school district	5,538	1,162	6,700	29.40	197
Centerfield	186	8	194	14.00	3
Ephraim	741	103	844	17.00	14
Fairview	392	36	428	20.00	9
Fayette	49	1	50	10.75	1
Fountain Green	261	7	268	20.00	5
Gunnison	757	48	805	20.00	16
Manti	969	83	1,052	18.00	19
Mayfield	115	3	118	12.00	1
Moroni	351	24	375	25.00	9

Table 4. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1956 - CON.

	Assessed Valuation (Thousands)			Actual Mill Levy	Taxes Charged (000's)
	Set by Assessor	Set by Tax Commission	Total		
SANPETE COUNTY, Continued					
Mt. Pleasant	\$ 854	\$ 46	\$ 900	17.00	\$ 15
Spring City	215	3	218	19.00	4
Sterling	51	9	60	11.50	1
Wales	46	2	48	18.00	1
Bounty	627				8
SEVIER COUNTY	9,961	2,894	12,855	5.40	69
Sevier county school district	9,961	2,894	12,855	31.66	407
Annabella	74	3	77	12.00	1
Aurora	203	55	258	10.00	3
Elsinore	175	36	211	18.00	4
Glenwood	107	7	114	18.00	2
Joseph	66	4	70	8.75	1
Koosharem	68	7	75	21.00	2
Monroe	482	16	498	20.00	10
Redmond	91	7	98	15.00	1
Richfield	2,900	232	3,132	18.00	56
Salina	951	109	1,060	20.00	21
Sigurd	131	466	597	18.00	11
Bounty	522				6
SUMMIT COUNTY	5,095	7,150	12,245	10.42	128
North Summit school district	2,012	4,265	6,277	29.00	182
Park City school district	734	1,230	1,964	29.25	57
South Summit school district	2,350	1,654	4,004	27.87	112
Coalville	467	164	631	20.00	13
Francis	102	24	126	4.00	1
Henefer	141	98	239	8.00	2
Kamas	299	20	319	14.00	4
Oakley	149	12	161	4.00	1
Park City	488	199	687	31.50	22
South Summit cemetery main- tenance district	1,807	763	2,570	1.00	3
South Summit fire protection district	1,645	231	1,876	1.00	2
North Summit fire protection district	2,012	4,265	6,277	0.00	-
Weber Basin water conservancy district	3,943	5,415	9,358	1.00	9
Bounty	239				3
TOOELE COUNTY	10,209	11,113	21,322	9.00	192
Tooele county school district	10,209	11,113	21,322	27.90	595
Grantsville	777	139	916	23.00	21
Onaqui	236	19	255	0.00	-
Ophir	26	2	28	8.00	*
Stockton	92	67	159	12.00	2
Tooele	3,887	565	4,452	32.50	145
Wendover	267	22	289	8.00	2
Bounty	608				16
UINTAH COUNTY	8,093	6,963	15,056	7.40	111
Uintah county school district	8,093	6,963	15,056	34.50	519
Maeser	279	10	289	8.00	2
Vernal	2,429	341	2,770	19.75	55
Bounty	763				14
UTAH COUNTY	92,748	19,466	112,214	7.00	785

Table 4. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1956 - CON.

	Assessed Valuation (Thousands)			Actual	Taxes
	Set by Assessor	Set by Tax Commission	Total	Mill Levy	Charged (000's)
UTAH COUNTY, Continued					
Alpine school district	\$ 50,726	\$ 8,290	\$ 59,016	33.21	\$1,960
Nebo school district	22,724	8,836	31,560	31.24	986
Provo school district	19,297	2,340	21,637	33.28	720
Alpine	310	41	351	19.00	7
American Fork	3,776	450	4,226	22.00	93
Genola	349	148	497	9.00	4
Goshen	217	34	251	8.00	2
Lehi	1,899	249	2,148	24.00	52
Lindon	675	120	795	20.00	16
Mapleton	870	63	933	14.30	13
Orem	7,982	806	8,788	19.00	167
Payson	2,315	138	2,453	24.25	59
Pleasant Grove	2,563	187	2,750	26.00	72
Provo	19,297	2,340	21,637	22.00	476
Salem	342	22	364	20.00	7
Santaquin	392	47	439	21.00	9
Spanish Fork	3,577	171	3,748	22.00	82
Springville	4,003	416	4,419	27.00	119
American Fork metropolitan water district	3,776	450	4,226	0.50	2
Lehi metropolitan water district	1,899	249	2,148	0.50	1
Orem metropolitan water district	7,982	806	8,788	2.50	22
Provo metropolitan water district	19,297	2,340	21,637	0.50	11
Benjamin cemetery maintenance district	740	133	873	1.00	1
Bounty	1,125				13
WASATCH COUNTY					
Wasatch county school district	4,510	2,109	6,619	11.10	73
Charleston	4,510	2,109	6,619	30.70	203
Heber	111	2	113	6.00	1
Midway	1,707	66	1,773	19.00	34
Soldier Summit	323	5	328	8.00	3
Wallsburg	25	162	187	12.00	2
Charleston water conservancy district	59	4	63	8.75	1
Bounty	136	9	145	1.00	*
	210				2
WASHINGTON COUNTY					
Washington county school district	7,107	860	7,967	14.25	114
Central	7,107	860	7,967	31.00	247
Enterprise	51	2	53	4.00	*
Hurricane	283	18	301	18.00	5
Ivins	572	34	606	21.50	13
La Verkin	28	1	29	15.00	*
Leeds	221	57	278	17.00	5
New Harmony	73	6	79	8.00	1
St. George	39	1	40	4.00	*
Santa Clara	3,090	72	3,162	23.50	74
Toquerville	169	4	173	14.00	2
Virgin	109	5	114	8.00	1
Washington	29	3	32	8.00	*
Hurricane section lands	176	10	186	14.00	3
Bounty	155	-	155	4.00	1
	302				3

Table 4. VALUATIONS, LEVIES AND TAXES CHARGED BY TAXING DISTRICTS IN 1956 - CON.

	Assessed Valuation (Thousands)			Actual	Taxes
	Set by Assessor	Set by Tax Commission	Total	Mill Levy	Charged (000's)
WAYNE COUNTY					
Wayne county school district	\$ 1,477	\$ 70	\$ 1,547	8.90	\$ 14
Bicknell	1,477	70	1,547	32.14	50
Loa	130	8	138	8.00	1
Torrey	201	13	214	4.75	1
Wayne county fire protection district	48	1	49	8.00	*
Bounty	1,284	28	1,312	4.00	5
	203				3
WEBER COUNTY					
Ogden city school district	68,628	14,841	83,469	9.88	825
Weber county school district	49,124	8,017	57,141	39.40	2,251
Huntsville	19,504	6,824	26,328	33.20	874
North Ogden	200	15	215	12.00	3
Ogden	853	59	912	15.00	14
Plain City	49,124	8,017	57,141	21.50	1,229
Pleasant View	484	38	522	3.00	2
Riverdale	442	190	632	4.00	3
Roy	745	721	1,466	11.00	16
South Ogden	3,077	561	3,638	17.00	62
Uintah	2,533	159	2,692	17.50	47
Ben Lomond cemetery maintenance district	105	169	274	6.50	2
Hooper cemetery maintenance district	1,743	270	2,013	1.00	2
Plain City cemetery maintenance district	938	38	976	1.00	1
Weber Basin water conservancy district	707	75	782	1.00	1
Weber central sewer improvement district	68,621	14,841	83,462	1.00	83
Weber county mosquito abatement district	58,491	3,973	62,464	1.00	62
West Weber-Taylor cemetery maintenance district	68,628	14,841	83,469	0.82	68
North Davis county sewer district	642	479	1,121	1.00	1
Bounty	3,269	675	3,944	2.50	10
	439				4

* Less than \$500

NOTE: See notes 1, 2 and 3 on Table 3.

TABLE 5a--SUMMARY OF APPROPRIATIONS AND EXPENDITURES JULY 1, 1954 TO JUNE 30, 1955

	For Tax Commission General Operation	For Motor Vehicle Dealers Administration	For Inheritance Tax Appraisers
Legislative appropriation for biennium ended June 30, 1955, chapter 136, Laws of Utah 1953 From: general fund			
emergency relief fund	\$362,000.00		\$20,000.00
motor fuel tax fund	390,000.00		
motor vehicle registration fund	70,000.00		
motor vehicle control fund	390,000.00		
motor vehicle administrators fund			
Total expended and encumbered during first half of biennium, table 14, 12th biennial report	\$1,512,000.00	\$48,800.00	\$20,000.00
Balance of appropriation for use during 1955 fiscal year	<u>785,058.41</u>	<u>23,350.78</u>	<u>9,655.88</u>
Special allotment from motor vehicle registration fund, November 5, 1954, by board of examiners under terms of section 41-1-141, Utah Code Anno- tated 1953, according to opinion 54-073 of at- torney general	\$ 726,941.59	\$25,449.22	\$10,344.12
Deficit appropriation from motor vehicle adminis- trators fund, confirmed by chapter 165, Laws of Utah 1955	217,700.00		
Total funds available during 1955 fiscal year	<u>\$ 944,641.59</u>	<u>3,500.00</u> <u>\$28,949.22</u>	<u>\$10,344.12</u>
Net cash expenditures during second half of bienni- um, less inclusion of encumbrances outstanding June 30, 1954			
Personal services (salaries, special fees, etc.)	\$664,719.32	\$20,032.26	\$ 9,747.69
Travel	17,376.44	5,509.61	
Current expense (mail, utilities, repairs, sup- plies, printing, license plates, rentals, re- tirement contributions, etc.)	227,052.56	2,639.66	245.21
Capital outlay	34,686.00	272.30	
Transferred to state planning board to cover charges for enlarging office		494.34	
Lapsed to general fund as shown by exhibit D of fi- nance commission report as published by state auditor		<u>28,948.17</u>	<u>9,992.90</u>
		<u>\$ 1.05</u>	<u>\$ 351.22</u>

TABLE 5b--SUMMARY OF APPROPRIATIONS AND EXPENDITURES JULY 1, 1955 TO JUNE 30, 1956

	For Tax Commission General Operation	For Motor Vehicle Dealers Administration	For Inheritance Tax Appraisers
Legislative appropriation for biennium ending June 30, 1957, chapter 164, Laws of Utah 1955 From: general fund			
motor fuel tax fund	\$648,500.00		\$20,000.00
motor vehicle registration fund	89,500.00		
motor vehicle control fund	600,000.00		
motor vehicle administrators fund	330,000.00		
unifon school fund			
Total cash expenditures and encumbrances during first half of biennium	332,000.00	\$52,300.00	\$20,000.00
Personal services (salaries, special fees, etc.)			
Travel	\$732,895.82	\$21,428.59	\$ 9,872.33
Current expense (mail, utilities, repairs, sup- plies, printing, license plates, rentals, re- tirement contributions, etc.)	18,283.13	5,354.91	
Capital outlay	237,162.94	3,268.46	68.72
Balance for operation in 1957 fiscal year according to exhibit D of finance commission report as published by state auditor	<u>39,560.14</u>	<u>31,021.80</u>	<u>9,941.05</u>
	<u>\$ 972,097.97</u>	<u>\$21,278.20</u>	<u>\$10,058.95</u>

STATE OF UTAH)
COUNTY OF SALT LAKE) ss.

Byron D. Jones, Allan M. Lipman, J. Welton Ward and Selvo 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, designated as tables 5a and 5b, show the manner of expenditures from appropriations allotted to the state tax commission during the fiscal years ended June 30, 1955 and June 30, 1956, as required by section 67-10-1, Utah Code Annotated 1953.

Subscribed and sworn to before me this 14th day of September 1956

(Signed) George W. Barben, Notary Public
My commission expires September 14, 1958

(Signed) Byron D. Jones, Chairman
(Signed) Allan M. Lipman, Commissioner
(Signed) J. Welton Ward, Commissioner
(Signed) Selvo J. Boyer, Commissioner

