

TWENTIETH BIENNIAL REPORT

of the

**UTAH STATE
TAX COMMISSION**



FOR THE PERIOD FROM

JULY 1, 1968 TO JUNE 30, 1970

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



**Vernon L. Holman
Chairman**

G. Douglas Taylor

Paul T. Fordham

**R. Milton Yorgason
Commissioners**

**G. W. Barben
Executive Secretary**

**Roscoe E. Hammond
Consultant**

For the Period from July 1, 1968 to June 30, 1970



THE STATE OF UTAH

STATE TAX COMMISSION
200 STATE OFFICE BUILDING
SALT LAKE CITY

December 7, 1970

COMMISSIONERS
VERNON L. HOLMAN
CHAIRMAN
G. DOUGLAS TAYLOR
PAUL T. FORDHAM
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EXECUTIVE SECRETARY
G. W. BARBEN

To His Excellency
The Honorable Calvin L. Rampton, 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, 1968 to June 30, 1970, with recommendations as to such legislation as will correct or eliminate defects in the operations of the tax laws and will equalize the burden of taxation within the state.

This report is made in compliance with the requirements of the law as stated in Section 59-5-46, Utah Code Annotated 1953, as amended.

Respectfully submitted,

STATE TAX COMMISSION


Chairman




Commissioners


Executive Secretary

TABLE OF CONTENTS

| | <i>Page</i> |
|--|-------------|
| Summary of Recommendations | 1 |
| Recommendations | |
| Corporation Franchise Tax | 3 |
| In Lieu Tax | 4 |
| Individual Income Tax | 6 |
| Inheritance Tax | 6 |
| Mine Occupation Tax | 7 |
| Motor Fuel Tax | 7 |
| Motor Vehicle Registration | 7 |
| Property Tax | 9 |
| Sales and Use Tax | 10 |
| Special Fuel Tax | 11 |
| Excise Taxes and Fees Administered by the State Tax Commission | |
| | 14 |
| Excise Taxes—Gross Collections—Refunds and Adjustments— Available for Distribution | |
| Fiscal Year Ended June 30, 1969 | 26 |
| Fiscal Year Ended June 30, 1970 | 28 |
| Summary of Distribution of Uniform Local Sales and Use Tax to Participating Units | |
| | 32 |
| Property Taxes Over a Ten-Year Period | 46 |
| Total Property Taxes for all Purposes Charged Against Each Class of Property | |
| | 47 |
| Distribution of Property Taxes According to Purpose | 48 |
| Audit of Tax Returns | 56 |

RECOMMENDATIONS

SUMMARY OF RECOMMENDATIONS

1. Corporation Franchise Tax

We respectfully recommend that the corporation franchise tax act be amended in the following manner:

A. Through the adoption of the federal tax base as a state tax base subject to necessary adjustments thereto.

B. By repealing the prepaid feature of the present law by placing new corporations on a current basis, thereby eliminating the doubling-up feature.

C. By eliminating the federal income tax as a deduction and by decreasing the corporation franchise tax rate from 6 per cent to 4 per cent.

2. In Lieu Tax

We respectfully recommend that the legislature consider the advisability of proposing a constitutional amendment to make it possible to tax motor vehicles on a uniform basis throughout the state rather than taxing them according to the local mill levies.

3. Individual Income Tax

We respectfully recommend that the individual income tax act be amended to conform substantially with the United States Internal Revenue Code.

4. Inheritance Tax

We respectfully recommend that the inheritance tax law be amended by adding the following: "Provided that the tax imposed by this act shall not be less than the amount of the state death tax credit allowable in the computation of the federal estate tax law."

5. Mine Occupation Tax

We respectfully recommend that the legislature give consideration to the extension of the mine occupation tax to nonmetallics and to other valuable deposits.

6. Motor Fuel Tax

We respectfully recommend that the motor fuel tax act be amended by clarifying the procedure to be used in the case of exportation of motor fuel from this state.

7. Motor Vehicle Registration

We respectfully recommend that:

A. Section 41-3-28 of the motor vehicle code be amended to provide that temporary permits issued by dealers in motor vehicles may be issued for a period of not to exceed thirty days.

B. The legislature give consideration to the problem of registering campers used in connection with the operation of motor vehicles and provide for the payment of the property tax at the time of such registration.

C. The motor vehicle registration law be amended to provide for the imposition of a service charge of \$1.00 for the filing of liens on motor vehicles; and that the fee of 50 ¢, which is charged as a search fee for each document as requested by the public, be increased to \$1.00.

8. Property Tax

We respectfully recommend that:

A. The county board of equalization be required to send a notice of its action to every person who has made a complaint to the board regarding the assessed valuation of property.

B. The legislature enact such laws as will provide accurate information regarding the selling price of real property, which information may be used by the Tax Commission in the administration of Section 59-5-109.

C. Section 59-7-10, U.C.A., 1953, which now provides that:

...Any person aggrieved and dissatisfied with the decision of the county board of equalization in relation to the assessment of any property in which he has an interest may appeal from such decision to the state tax commission by filing with the county auditor a notice of appeal, in

duplicate, within five days after the final action of the county board,...

be amended to provide that the taxpayer may have a period of ten days in which to make such appeal.

9. Sales and Use Tax

We respectfully recommend that:

A. The sales tax law be amended to eliminate the exemption from the tax on sales of motor vehicles made to bona fide nonresidents of this state.

B. The sales tax law be amended to provide that sales of school lunches and meals made by universities and colleges shall be subject to the tax when sold to persons other than bona fide students.

C. The sales and use tax law be amended to include in the definition of a retailer the word "auctioneer".

D. Section 59-15-5 of the sales tax act be amended to agree with Section 59-15-2(e) relative to sales of vehicles of a type required to be registered under the provisions of the motor vehicle laws of this state.

10. Special Fuel Tax

We respectfully recommend that the special fuel tax law be amended to give the Tax Commission authority to exempt owners or operators of passenger cars, persons using commercial rated vehicles and certain other vehicles operating on special fuels from the monthly report requirements.

RECOMMENDATIONS

1. Corporation Franchise Tax

We respectfully recommend that the corporation franchise tax act be amended in the following manner:

A. Through the adoption of the federal tax base as a state tax base subject to necessary adjustments thereto.

The National Tax Administrator's Association, the Council of State Governments and other national associations have recommended that all states adopt federal tax base for the sake of uniformity and simplification.

B. By repealing the prepaid feature of the present law by placing new corporations on a current basis, thereby eliminating the doubling-up feature.

This will place new corporations on a current basis and eliminate payment of two years' tax during the one year period. The amendment must include a provision which will allow corporations now incorporated or qualified to do business in Utah to continue on a prepaid basis to eliminate loss of revenue.

C. By eliminating the federal income tax as a deduction and by decreasing the corporation franchise tax rate from 6 per cent to 4 per cent.

This change will help the administration of the act, particularly with corporations that have income subject to specific allocation, depletion or those which file a consolidated return for federal income tax purposes. Only twelve states allow the deduction of the federal tax in computing the state tax, two of which are limited. Based upon a study conducted by the Auditing Division, rates could be reduced from 6 per cent to 4 per cent if the federal income tax deduction is eliminated and there would be no significant change in total revenue.

2. In Lieu Tax

We respectfully recommend that the legislature consider the advisability of proposing a constitutional amendment to make it possible to tax motor vehicles on a uniform basis throughout the state rather than taxing them according to the local mill levies.

Section 41-1-32, Utah Code Annotated 1953 contains the following provision for the enforcement of the property tax on motor vehicles.

Payment of taxes before registration—The department, before issuing any motor vehicle license, shall require from every applicant for such license a certificate from the county assessor of the county in which the motor

vehicle has situs for taxation a certificate to the following effect:

(a) That the property tax on the said motor vehicle for the current year has been paid; or

(b) That in his opinion such tax is a lien on real property sufficient to secure the payment thereof; or

(c) That such motor vehicle is exempt by law from payment of property tax for the current year. . . .

Elsewhere in the code the law provides that motor vehicles shall be assessed at the domicile of the owner unless they are usually used or kept in a taxing unit other than such domicile. In which case they must be assessed in such other taxing unit. The law resulted in a very successful administration of the property tax except in those instances where non-resident operators of commercial motor vehicles operate in Utah without ICC or UPSC permits, but the determination of the situs for assessment purposes in some counties involves an awkward and time-consuming process. It is, in part, for this reason that the Commission has made the above recommendation, but it is also for the purpose of establishing a more equitable basis for the taxation of motor vehicles. While motor vehicles are now assessed uniformly according to their value, the amount of the tax varies widely. The boundary line between two special taxing districts may result in two vastly different tax bills on automobiles of the same value.

For the year 1970 there were well over 450 taxing units in the state where separate levies were made. The boundaries of the special taxing districts are made for the purpose of determining that area in which the special service is to be provided. These do not always follow natural courses such as street and section lines. This makes it very difficult and time consuming for the assessor in the counties which have numerous taxing districts to locate the addresses of the owners of vehicles by taxing district. The situation is further complicated by the fact that the time for the registration of motor vehicles is limited and often there are long lines of applicants for the registration. Whatever time it takes for the assessor to locate the taxing district for each applicant slows down the process and inconveniences all those who are waiting in line.

The plan that the Tax Commission recommends is to provide an excise tax based upon the age, make and value of each motor vehicle

which approximates the property tax now being collected. This excise tax would be uniform on each motor vehicle having the same age, make and value. The tax would be collected in one operation at the time the registration of the motor vehicle is made. The revenue derived from this excise tax would be distributed to the various taxing units in an equitable manner. The plan does not contemplate any change in the distribution of revenue from motor vehicle registration fees.

In view of the requirements of the Constitution, it will be necessary to amend Article XIII, Sections 2 and 5 before the legislature could pass the necessary laws to put this plan into operation. These amendments are necessary; first in order to make it possible for the legislature to exempt motor vehicles from the property tax; and second to provide for an excise tax in lieu therefore which would be distributed to local units of government.

3. Individual Income Tax

We respectfully recommend that the individual income tax act be amended to conform substantially with the United States Internal Revenue Code.

In view of the fact that Section 36-4-20, U.C.A., 1953, as amended provides that it shall be the duty of the tax revision committee "... (3) To study the advisability or feasibility of coordinating the Utah Income Tax Act with the Internal Revenue Code. . .," we make no suggestions regarding the specific features or details of this recommendation.

4. Inheritance Tax

We respectfully recommend that the inheritance tax law be amended by adding the following: "Provided that the tax imposed by this act shall not be less than the amount of the state death tax credit allowable in the computation of the federal estate tax law."

This provision, if enacted, will not increase the total tax for federal and Utah state tax purposes; but it will result in the reduction of the federal tax by the amount of the credit and it will increase the tax due the state by the same amount; and if there is no tax which is otherwise due Utah, it will impose a tax in the amount of the credit.

5. Mine Occupation Tax

We respectfully recommend that the legislature give consideration to the extension of the mine occupation tax to nonmetallics and to other valuable deposits.

The mine occupation tax does not apply to all extractive industries; and, therefore, the legislature may wish to give consideration to such a tax in the interest of equity.

In connection with this recommendation, we suggest that the legislature consider the imposition of a severance-type tax in lieu of an ad valorem tax on the minerals which are extracted from the waters of the Great Salt Lake.

6. Motor Fuel Tax

We respectfully recommend that the motor fuel tax act be amended by clarifying the procedure to be used in the case of exportation of motor fuel from this state.

Presently, the law provides that, if a claim is not made within 180 days after exportation, the taxpayer is penalized the full amount of the tax, even though tax on the same fuel is paid to another state. If proper application is not made within the prescribed time period, the Tax Commission should have the authority to impose a penalty of 20 per cent of the tax provided proof was submitted that tax was paid to another state. This penalty would be in place of requiring the full amount of the tax to be paid when such tax has already been paid to another state.

7. Motor Vehicle Registration

We respectfully recommend that:

A. Section 41-3-28 of the motor vehicle code be amended to provide that temporary permits issued by dealers in motor vehicles may be issued for a period of not to exceed thirty days.

The law now authorizes dealers in motor vehicles to issue temporary permits to bona fide purchasers of motor vehicles for a period not to exceed twenty days. Also, the law provides that all temporary permits that are issued and outstanding after thirty-one days from the date of issuance are delinquent, and dealers have to

pay a registration fee plus a penalty equal to the registration fee.

We suggest that the legislature amend the statute so that temporary permits may be issued for a period of thirty days on a vehicle sold by the dealer and that all temporary permits that have been issued and that are outstanding after thirty days from the date of issue are deemed delinquent and a penalty be assessed.

Under the present law, a dealer may issue a temporary permit not to exceed twenty days; and if he does not clear the permit until thirty days after the permit has been issued, the temporary permit is delinquent; and we can assess a penalty, but his customer operates the vehicle for ten days on an expired temporary permit.

B. The legislature gives consideration to the problem of registering campers used in connection with the operation of motor vehicles and provide for the payment of the property tax at the time of such registration.

Because of the increase in the number of campers in the state and the problem of collecting the ad valorem tax on them, we feel the need to identify the motor vehicles with the campers they transport.

C. The motor vehicle registration law be amended to provide for the imposition of a service charge of \$1.00 for the filing of liens on motor vehicles; and that the fee of 50¢, which is charged as a search fee for each document as requested by the public, be increased to \$1.00.

Section 41-1-133 provides for a fee of \$1.00 for the issuance of a new title on a motor vehicle, but no mention is made of any charge for the recording of a lien on motor vehicles. During the fiscal year ended June 30, 1970, there were 276,708 new titles issued at a total charge of \$276,708.00. During the same fiscal year, there were 166,025 liens recorded in the Motor Vehicle Division.

Even though considerable expense is involved in the filing, indexing and general maintenance of these liens, we recommend that a fee of \$1.00 be imposed for the filing of all motor vehicle liens.

Also, Section 41-1-9 of the motor vehicle code provides for a 50¢ fee to be charged as a search fee for each document as requested by the public. This fee does not cover one-half the time and expense involved in each document search; and it is, therefore, recommended

that the fee be adjusted to \$1.00 per document.

8. Property Tax

We respectfully recommend that:

A. The county board of equalization be required to send a notice of its action to every person who has made a complaint to the board regarding the assessed valuation of property.

Section 59-7-1 now provides in part as follows:

...All complaints regarding the assessment of property where notice of the decision of the county board of equalization thereon has not been given to the taxpayer on or prior to June 20, and all such complaints not disposed of or decided by said board on or prior to said date shall be deemed to have been denied on said date and no notice of such denial need be given. . . .

The recommendation which we propose would require the county board of equalization to notify all persons, whose complaints have not been passed upon at the time of the termination of the meetings of such denial; and that all other persons who objected to property tax values also be notified of the action of the county board of equalization.

B. The legislature enact such laws as will provide accurate information regarding the selling price of real property, which information may be used by the Tax Commission in the administration of Section 59-5-109.

This section provides in part as follows:

...The state tax commission shall administer and supervise a program for the revaluation of all taxable real property in each county every five years on a county-by-county rotation basis. A comprehensive written plan of rotation shall be promulgated by the state tax commission fixing the order of rotation as between counties upon the basis of the disparities therein between real property assessed values and real property fair cash values as determined by the state tax commission with revaluation to take place first in those counties where the greatest disparities exist. . . .

Since the enactment of this law, the Tax Commission has proceeded to secure accurate information concerning the selling price of real property which has served as a foundation for its appraisal program; but the process has been costly both in time and money.

We propose at the time the deed of conveyance is filed with the county recorder that the actual selling price involved in the transaction be reported in an affidavit which will be privileged information but which will be subject to the examination by the county assessor and by the State Tax Commission.

C. Section 59-7-10, U.C.A., 1953, which now provides that:

...Any person aggrieved and dissatisfied with the decision of the county board of equalization in relation to the assessment of any property in which he has an interest may appeal from such decision to the state tax commission by filing with the county auditor a notice of appeal, in duplicate, within five days after the final action of the county board,...

be amended to provide that the taxpayer may have a period of ten days in which to make such appeal.

The experience the Tax Commission has had in hearing appeals from county boards of equalization is such that it is clearly shown that the period of five days from the time of notification of the action of the county board is quite inadequate. We, therefore, are of the opinion that this time should be extended to not less than ten days so that the property owners who desire to make an appeal will have more time in which to prepare the appeal.

9. Sales and Use Tax

We respectfully recommend that:

A. The sales tax law be amended to eliminate the exemption from the tax on sales of motor vehicles made to bona fide nonresidents of this state.

This exemption was incorporated in the sales tax law to encourage the sale of motor vehicles in Utah to nonresidents and to eliminate the possibility of such persons paying sales taxes to Utah as well as to their home state. This possibility no longer exists due to

the fact that all of the states which have a sales and use tax law now exempt purchasers upon which a tax has been paid in another state. Utah now grants credit for sales and use taxes paid in another state and exempts from the Utah sales and use tax sales of motor vehicles made in Utah to nonresidents. In view of this situation, we believe that the exemption should be repealed.

B. The sales tax law be amended to provide that sales of school lunches and meals made by universities and colleges shall be subject to the tax when sold to persons other than bona fide students.

The business of catering to groups other than students by universities and colleges has developed to such a stage that it is now in direct competition with restaurants which are subject to the sales tax. In view of this fact, we suggest that the law be amended as indicated above.

C. The sales and use tax law be amended to include in the definition of a retailer the word "auctioneer".

The Utah Supreme Court held in the case of the L. A. Young Construction Company vs. the State Tax Commission that an auctioneer could act as an agent or a contractor and make certain sales which could qualify as occasional and isolated and be exempt from the sales and use tax.

D. Section 59-15-5 of the sales tax act be amended to agree with Section 59-15-2(e) relative to sales of vehicles of a type required to be registered under the provisions of the motor vehicle laws of this state.

The 1969 legislature amended Section 59-15-2(e) and inasmuch as Section 59-15-5 deals with the same subject, it should be so amended in order to eliminate any confusion.

10. Special Fuel Tax

We respectfully recommend that the special fuel tax law be amended to give the Tax Commission authority to exempt owners or operators of passenger cars, persons using commercial rated vehicles and certain other vehicles operating on special fuels from the monthly report requirements.

The exemption should be limited to users buying all of their special fuels from retail sellers of special fuels licensed under the act.

All special fuel users buying bulk fuel should be subject to the reporting requirements. Practically all of the operators of the above type vehicles purchase tax paid special fuel and nothing is accomplished by having them file monthly reports. There would be no loss in revenue if such an amendment to the law is adopted.

**EXCISE TAXES AND FEES ADMINISTERED
BY THE STATE TAX COMMISSION**

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**AUTOMOBILE DRIVER
EDUCATION TAX**

Rate of Tax: \$1.00 upon first registration by the owner of each motor vehicle each year.

Applicable to: Owner or operator.

Disposition of Revenue: Automobile driver education account within uniform school fund.

Citation: Sections 41-1-144 through 41-1-146, U.C.A., 1953.

BEER TAX

Rate of Tax: \$1.10 per bbl. on light beer (3.2% or less), \$4.00 per bbl. on heavy beer; 31 gallon barrel standard measure; bottled beer converted to barrel equivalents on returns; licensing under jurisdiction of liquor commission.

Applicable to: All beer imported or manufactured for sale, use or distribution in Utah. Monthly reports required of every brewer, wholesaler or distributor manufacturing or importing beer.

Disposition of Revenue: State general fund.

Citation: Sections 32-6-1 to 32-6-19, U.C.A., 1953.

**CIGARETTE AND TOBACCO
PRODUCTS TAXES**

Rate of Tax: Eight cents per pack of cigarettes, 1¢ per pack of 50 papers (provision for taxing cigarettes weighing more than 3 lbs. per M

is not in use as such cigarettes are not on market); \$10.00 license for retailers and dealers; tobacco products other than cigarettes are taxed at the rate of 25% of manufacturer's sale price.

Applicable to:

Sale, use, storage or consumption of cigarettes and tobacco products. Wholesalers and distributors purchase stamps or use cigarette stamping machines for payment of tax on cigarettes and cigarette papers. Quarterly returns required of dealers liable for payment of tax on other tobacco products.

Disposition of Revenue: State general fund.

Citation: Sections 59-18-1 to 59-18-19, U.C.A., 1953.

CORPORATION FRANCHISE TAX

Rate of Tax: Six per cent of net income allocated to Utah; \$25.00 minimum tax.

Applicable to: Corporations having income allocable to Utah or exercising corporate franchise in state. Tax is prepaid for privilege of doing business in Utah. Special provisions for agricultural cooperatives and national banks.

Disposition of Revenue: Uniform school fund.

Citation: Sections 59-13-1 through 59-13-64, U.C.A., 1953.

CORPORATION INCOME TAX

Rate of Tax: Six per cent of net income allocated to Utah.

Applicable to: Corporations deriving income from sources within Utah and not subject to the

corporation franchise tax.

Disposition of Revenue: Uniform school fund.

Citation: Sections 59-13-65 through 59-13-72, U.C.A., 1953.

INDIVIDUAL INCOME TAX

Rate of Tax: Two per cent of first \$1,000 net taxable income, plus 3% of second, plus 4% of third, plus 5% of fourth, plus 6% of fifth, plus 6½% of amount exceeding \$5,000; personal exemptions, \$600; deductions and exemptions differ from federal provisions; tax offsets for income taxes paid to another state.

Applicable to: Resident individuals and fiduciaries having gross income exceeding statutory amounts; nonresident individuals and fiduciaries having defined earnings within Utah; employers liable for employees withholding tax at a percentage (fixed by Tax Commission) of federal withholding requirement or according to Tax Commission optional tables; monthly withholding tax prepayments required upon Commission order.

Disposition of Revenue: Uniform school fund.

Citation: Sections 59-14-1 to 59-14-72, U.C.A., 1953.

INHERITANCE TAX

Rate of Tax: Five per cent of net value of estate not exceeding \$35,000, 8% over \$35,000 and not exceeding \$85,000, 10% in excess of \$85,000; net determined after certain deductions and a \$40,000 exemption.

Applicable to: Transfer of property of decedent. Safety deposit box inventories required. Information returns required of executors.

Disposition of Revenue: State general fund.

Citation: Sections 59-12-1 to 59-12-44, 67-4-2, U.C.A., 1953.

INSURANCE PREMIUM TAX

Rate of Tax: Two and one-fourth per cent of net premiums upon property and risks located in Utah, subject to retaliatory provisions.

Applicable to: Every insurance company doing business in Utah.

Disposition of Revenue: State general fund, fireman's pension fund and combined injury and benefit fund.

Citation: Sections 31-14-4, 31-14-7, 31-21-2, 35-1-68 and 49-6-2, U.C.A., 1953.

LOCAL OPTION SALES AND USE TAX

Rate of Tax: One-half of 1% of purchase price on same transactions as the state sales and use tax laws; Tax Commission acts as agent for local governmental units.

Applicable to: Same base as state sales and use tax. Retailers liable for tax collection. Purchasers liable for payment of tax on private sales of motor vehicles at time of registration.

Disposition of Revenue: To the county, city or town which levies the tax.

Citation: Sections 11-9-1 to 11-9-11, U.C.A., 1953.

MILEAGE FEE

Rate of Tax: One-half cent per mile traveled in Utah by commercial motor vehicles with declared gross weight of 25,000 lb. or less, ranging up to 1½¢ per mile for vehicles weighing 60,001 lb. and over, \$5 per mo. min.; \$5.00 annual registration and \$1.00 automobile driver's education fee required.

Applicable to: Qualified commercial motor vehicle operators; used in lieu of annual registration fees.

Disposition of Revenue: State highway construction and maintenance fund.

Citation: Section 41-1-88, U.C.A., 1953.

MINE OCCUPATION TAX

Rate of Tax: One per cent of gross value of products of metalliferous mines and metalliferous claims; 2% applicable to products of oil and gas wells; value fixed at place produced; \$50,000 annual exemption.

Applicable to: Occupation of mining ore or metals or producing oil or gas.

Disposition of Revenue: State general fund.

Citation: Sections 59-5-66 through 59-5-85, U.C.A., 1953.

MOTOR FUEL TAX

Rate of Tax: Seven cents (eff. 7-1-69) per gal. (gasoline); 4c per gal. (aviation fuel); limited governmental exemption; \$1.00 annual license fee for distributors; 2% evaporation allowance; refunds for off-highway agricultural use.

Applicable to: Sale or use of motor fuels. Importers, refiners and distributors liable for reporting and paying tax to State Tax Commission.

Disposition of Revenue: Highway construction and maintenance fund, motor boat fuel fund and aeronautical fund.

Citation: Sections 41-11-1 through 41-11-21, 41-11-33, U.C.A., 1953.

**MOTOR VEHICLE
BUSINESS ADMINISTRATION**

Fees: New motor vehicle dealer's license, \$60.00; used motor vehicle dealer's license, \$60.00; new motorcycle, motor scooter and small trailer dealer, \$40.00; used motorcycle, motor scooter and small trailer dealer, \$40.00; motor vehicle salesman's license, \$5.00; motor vehicle manufacturer's license, \$40.00; motor vehicle transporter's license, \$40.00; motor vehicle wrecker's license, \$40.00; distributor, factory branch, distributor branch, \$60.00; representative, \$25.00; motor vehicle salesman's transfer or reissue fee, \$5.00; dealer plates, \$5.00; dealer plates (purchased after July 1 of current year), \$3.00; wrecker, manufacturer or transporter plates, \$3.00.

Applicable to: Persons, businesses or conditions stated above.

Disposition of Revenue: State general fund.

Citation: Sections 41-3-2 through 41-3-27, U.C.A., 1953.

**MOTOR VEHICLE
CONTROL FUND**

Rate of Fees: Fees for motor vehicle certificates of title,

\$1.00, duplicate certificates of title or registration, \$1.00.

Applicable to: Owners or operators.

Disposition of Revenue: Highway construction and maintenance fund.

Citation: Sections 41-1-133, 41-1-137 and 41-1-141, U.C.A., 1953.

MOTOR VEHICLE REGISTRATION

Rate of Fees: Five dollars for ordinary passenger cars, \$2.50 for motorcycles, commercial vehicles on gross laden weight schedules, ranging from \$7.50 to \$520.00 for combinations of weight from 6,000 lb. to 75,001 lb. or over, trailers over 750 lb. \$5.00, trailers 750 lb. or less \$2.50 (optional); some reduced fees for less than one year operation; special identifications may be arranged for members of National Guard, radio amateur and citizens band station operators, horseless carriage operators and handicapped persons; see also mileage fees, 96 hour temporary permits and automobile driver's education.

Applicable to: Owner or operator.

Disposition of Revenue: Highway construction and maintenance fund.

Citation: Sections 41-1-127 and 41-1-141, U.C.A., 1953.

NINETY-SIX HOUR TEMPORARY PERMITS

Rate of Fee: Three per cent of annual registration fee for commercial motor vehicles, minimum

of \$3.00 for single units and \$5.00 for multiple units.

Applicable to: Qualified nonresident commercial motor vehicle operators in lieu of annual registration.

Disposition of Revenue: Highway construction and maintenance fund.

Citation: Sections 41-1-88 and 41-1-89, U.C.A., 1953.

OLEOMARGARINE TAX

Rate of Tax: Five cents per lb. on uncolored oleomargarine, 10c per lb. on colored.

Applicable to: Tax applies on first sale, use, storage or consumption in Utah; collected through sale of revenue stamps (changed from reporting basis 7-1-69); 4% discount on stamp purchases in excess of \$25.

Disposition of Revenue: State general fund.

Citation: Sections 59-21-1 and 59-21-17, U.C.A., 1953.

PUBLIC SERVICE REGULATION FEE

Rate of Fee: Prorata assessment, based upon Utah intrastate gross operating revenue, against public utilities for amount fixed by legislature for operation of public service commission; \$2.00 min., max., one-half per cent of revenue.

Applicable to: All utilities subject to the jurisdiction of the public service commission of Utah. Utility furnishes report of revenue; Tax Commission determines fee.

Disposition of Revenue: State general fund.

Citation: Sections 54-5-1 through 54-5-5, U.C.A., 1953.

SALES TAX

Rate of Tax: Four per cent (eff. 4-1-69) of retail sales and rentals of tangible personal property; 4% of retail sales of meals, admissions to places of amusement, intrastate communication and passenger service, electric, gas and heat utility service, hotel and motel accommodations and certain other services; extensive exemption provisions; retailer license issued without fee.

Applicable to: Retail sale of tangible personal property and services listed above. Vendor collects the tax except that purchaser of a motor vehicle from a person other than a licensed dealer is liable for the payment of the tax at the time of registration.

Disposition of Revenue: State general fund.

Citation: Sections 59-15-1 through 59-15-22, U.C.A., 1953.

SCHOOL LUNCH TAX

Rate of Tax: Eight per cent of retail sales price of wines and distilled liquors sold by liquor control commission.

Applicable to: Sales of wines and liquors. Collected at time of sale.

Disposition of Revenue: Uniform school fund to be apportioned to local boards of education for school lunches.

Citation: Sections 53-8-1 through 53-8-5, U.C.A., 1953.

SPECIAL FUEL TAX

Rate of Tax: Seven cents (eff. 7-1-69) per gal. for fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah; governmental exemption; 4¢ per gal. for aircraft fuel; \$10.00 entrance permit (partially refundable upon registering) required for non-registered vehicles; operators and dealers licensed without fee.

Applicable to: Sale or use of special (diesel) fuel. Dealers required to collect tax on fuel placed in service tanks of motor vehicles. Returns are required of all users.

Disposition of Revenue: Highway construction and maintenance fund.

Citation: Sections 41-11-49 through 41-11-76, U.C.A., 1953.

TRANSIENT ROOM TAX

Rate of Tax: Up to 1½%, as fixed by county ordinance, of defined accommodation charges; Tax Commission acts as agent for counties.

Applicable to: Persons doing business as motor courts, motels and hotels.

Disposition of Revenue: Counties which impose this tax to establish, promote and finance recreational tourist and convention promotion bureaus.

Citation: Sections 17-31-1 through 17-31-7, U.C.A., 1953.

USE TAX

Rate of Tax: Four per cent (eff. 4-1-69) of tangible

State Tax Commission

personal property purchased for use, consumption or storage in Utah; includes rentals in lieu of purchase and services of repair, renovation and certain installations of tangible personal property.

Applicable to:

Transactions indicated above. Licensed vendors liable for collection of tax; purchasers liable if not taxed by vendor.

Disposition of Revenue: State general fund.*Citation:*

Sections 59-16-1 through 59-16-25, U.C.A., 1953.

**COLLECTION OF EXCISE TAXES
BY THE STATE TAX COMMISSION**

EXCISE TAXES

26

GROSS COLLECTIONS — REFUNDS & ADJUSTMENTS — AVAILABLE FOR DISTRIBUTION FISCAL YEAR ENDED JUNE 30, 1969

UNIFORM SCHOOL FUND

| | Gross Collections | Refunds & Adjustments | Net Available For Distribution |
|--|-------------------|-----------------------|--------------------------------|
| Individual Income Tax | \$ 56,551,380 | \$5,664,245 | \$ 50,887,135 |
| Corporation Franchise & Income Tax | 11,209,822 | 483,926 | 10,725,896 |
| Cigarette Tax | 1,295,381 | ----- | 1,295,381 |
| School Lunch Tax | 1,782,857 | ----- | 1,782,857 |
| Total | 70,839,440 | 6,148,171 | 64,691,269 |

GENERAL FUND

| | | | |
|--|------------|--------|------------|
| Beer Tax | 364,353 | 97 | 364,256 |
| Cigarette & Tobacco Products Tax | 4,126,098 | 18,023 | 4,108,075 |
| Inheritance Tax | 2,098,330 | 9,952 | 2,088,378 |
| Insurance Tax | 3,852,713 | ----- | 3,852,713 |
| Occupation Tax | 2,901,126 | ----- | 2,901,126 |
| MVBA Fees | 86,715 | 17 | 86,698 |
| Oleomargarine Tax | 1,075,605 | 5,909 | 1,069,696 |
| Public Service Comm. Fees | 232,553 | ----- | 232,553 |
| Sales & Use Tax | 65,219,967 | 39,747 | 65,180,220 |
| Total | 79,957,460 | 73,745 | 79,883,715 |

HIGHWAY CONSTRUCTION & MAINTENANCE FUND

| | | | |
|-------------------------------|------------|---------|------------|
| Motor Fuel Tax | 27,137,242 | 408,279 | 26,728,963 |
| Motor Vehicle Reg. Fund | 6,469,231 | 1,871 | 6,467,360 |

State Tax Commission

| | | | |
|-----------------------------------|------------|---------|------------|
| Special Fuel Tax | 2,736,607 | 18,968 | 2,717,639 |
| Mileage & Temp. Permit Fees | 1,648,316 | ----- | 1,648,316 |
| Motor Vehicle Control Fees | 315,205 | ----- | 315,205 |
| Total | 38,306,601 | 429,118 | 37,877,483 |

Twentieth Biennial Report

27

TRUST & AGENCY FUND

| | | | |
|---|-----------|--------|-----------|
| Car & Bus Tax | 502,509 | ----- | 502,509 |
| Firemen's Pension | 394,365 | ----- | 394,365 |
| Sales Tax Cash Bonds | (1,812) | 8,827 | (10,639) |
| Special Fuel & Mileage Cash Bonds | 12,008 | 8,423 | 3,585 |
| Tax Commission Suspense | 9,307 | 6,652 | 2,655 |
| Drivers Education Tax | 661,559 | ----- | 661,559 |
| Aeronautical Fund | 1,556,703 | ----- | 1,556,703 |
| Boat Fuel Tax | 176,593 | ----- | 176,593 |
| Combined Injury & Benefit Fund | 105,422 | ----- | 105,422 |
| Total | 3,416,654 | 23,902 | 3,392,752 |

TOTAL STATE TAXES

\$192,520,155 \$6,674,936 \$185,845,219

LOCAL TAX COLLECTIONS

| | | | |
|-------------------------------------|---------------|----------|---------------|
| Uniform Local Sales & Use Tax | \$ 10,595,532 | \$ 5,979 | \$ 10,589,553 |
| Transient Room Tax | 161,926 | ----- | 161,926 |
| Total | \$ 10,757,458 | \$ 5,979 | \$ 10,751,479 |

GRAND TOTAL

\$203,277,613 \$6,680,915 \$196,596,698

This schedule includes motor fuel and withholding tax refunds.

EXCISE TAXES

GROSS COLLECTIONS - REFUNDS & ADJUSTMENTS - AVAILABLE FOR DISTRIBUTION
FISCAL YEAR ENDED JUNE 30, 1970

UNIFORM SCHOOL FUND

| | Gross Collections | Refunds & Adjustments | Net Available For Distribution |
|--|-------------------|-----------------------|--------------------------------|
| Individual Income Tax | \$ 68,065,445 | \$6,730,845 | \$ 61,334,600 |
| Corporation Franchise & Income Tax | 12,129,718 | 290,379 | 11,839,339 |
| School Lunch Tax | 1,860,097 | ----- | 1,860,097 |
| Total | 82,055,260 | 7,021,224 | 75,034,036 |

GENERAL FUND

| | | | |
|--|-------------|---------|-------------|
| Beer Tax | 408,632 | 56 | 408,576 |
| Cigarette & Tobacco Products Tax | 5,484,940 | 42,913 | 5,442,027 |
| Inheritance Tax | 3,130,520 | 28,884 | 3,101,636 |
| Insurance Tax | 4,393,263 | ----- | 4,393,263 |
| Occupation Tax | 4,179,357 | ----- | 4,179,357 |
| MVBA Fees | 160,152 | ----- | 160,152 |
| Oleomargarine Tax | 1,032,054 | 9,904 | 1,022,150 |
| Public Service Comm. Fees | 306,940 | ----- | 306,940 |
| Sales & Use Tax | 91,010,681 | 140,416 | 90,870,265 |
| Total | 110,106,539 | 222,173 | 109,884,366 |

HIGHWAY CONSTRUCTION & MAINTENANCE FUND

| | | | |
|-------------------------------|------------|---------|------------|
| Motor Fuel Tax | 33,236,058 | 491,322 | 32,744,736 |
| Motor Vehicle Reg. Fund | 6,795,985 | 1,354 | 6,794,631 |

State Tax Commission

| | | | |
|-----------------------------------|------------|---------|------------|
| Special Fuel Tax | 3,328,604 | 26,824 | 3,301,780 |
| Mileage & Temp. Permit Fees | 1,753,097 | 40 | 1,753,057 |
| Motor Vehicle Control Fees | 322,540 | 2 | 322,538 |
| Total | 45,436,284 | 519,542 | 44,916,742 |

TRUST & AGENCY FUND

| | | | |
|---|-----------|--------|-----------|
| Car & Bus Tax | 539,297 | 343 | 538,954 |
| Firemen's Pension | 341,434 | ----- | 341,434 |
| Sales Tax Cash Bonds | 2,342 | 7,287 | (4,945) |
| Special Fuel & Mileage Cash Bonds | 17,695 | 16,576 | 1,119 |
| Tax Commission Suspense | 22,924 | 17,506 | 5,418 |
| Drivers Education Tax | 696,503 | ----- | 696,503 |
| Aeronautical Fund | 1,570,125 | ----- | 1,570,125 |
| Boat Fuel Tax | 187,624 | ----- | 187,624 |
| Combined Injury & Benefit Fund | 100,469 | ----- | 100,469 |
| Total | 3,478,413 | 41,712 | 3,436,701 |

TOTAL STATE TAXES

\$241,076,496 \$7,804,651 \$233,271,845

LOCAL TAX COLLECTIONS

| | | | |
|-------------------------------------|---------------|-----------|---------------|
| Uniform Local Sales & Use Tax | \$ 11,189,040 | \$ 14,398 | \$ 11,174,642 |
| Transient Room Tax | 183,431 | 1,441 | 181,990 |
| Total | \$ 11,372,471 | \$ 15,839 | \$ 11,356,632 |

GRAND TOTAL

\$252,448,967 \$7,820,490 \$244,628,477

This schedule includes motor fuel and withholding tax refunds.

Twentieth Biennial Report

**SUMMARY OF DISTRIBUTION OF
UNIFORM LOCAL SALES AND USE TAX
TO PARTICIPATING UNITS**

Summary of Distribution of Uniform Local Sales and Use Tax to Participating Units

For Fiscal Years 1968-1969 and 1969-1970

| UNIT | Net Distribution after Adm. Costs 7-1-68 to 6-30-69 | Net Distribution after Adm. Costs 7-1-69 to 6-30-70 | Amount of increase or (Decrease) | Percent of increase or (Decrease) |
|--|---|---|--|---|
| Beaver County | \$ 6,098.72 | \$ 6,048.80 | \$ (49.92) | (.82) |
| Cities and Towns | | | | |
| Beaver | 12,518.34 | 16,530.49 | 4,012.15 | 32.05 |
| Milford | 8,237.04 | 9,989.93 | 1,752.89 | 21.28 |
| Minersville | 2,572.36 | 3,106.85 | 534.49 | 20.78 |
| Total Cities & Towns | \$ 23,327.74 | \$ 29,627.27 | \$ 6,299.53 | 27.00 |
| Total Beaver County including Cities and Towns | \$ 29,426.46 | \$ 35,676.07 | \$ 6,249.61 | 21.24 |
| Cache County | \$ 317,192.36 | \$ 332,360.44 | \$ 15,168.08 | 4.78 |
| Carbon County | \$ 153,319.40 | \$ 158,733.53 | \$ 5,414.13 | 3.53 |
| Daggett County | \$ 2,302.33 | \$ 2,757.22 | \$ 454.89 | 19.76 |
| Cities and Towns | | | | |
| Manila | 2,283.93 | 1,940.40 | (343.53) | (15.04) |
| Total Cities and Towns | \$ 2,283.93 | \$ 1,940.40 | \$ (343.53) | (15.04) |
| Total Daggett County including Cities and Towns | \$ 4,586.26 | \$ 4,697.62 | \$ 111.36 | 2.43 |
| Davis County | \$ 38,879.98 | \$ 38,095.49 | \$ (784.49) | (2.02) |
| Cities and Towns | | | | |
| Bountiful | 213,873.97 | 227,664.83 | 13,790.86 | 6.45 |

State Tax Commission

Twentieth Biennial Report

| | | | | |
|--|---------------|---------------|--------------|---------|
| Centerville | 17,919.19 | 19,922.95 | 2,003.76 | 11.18 |
| Clearfield | 53,056.40 | 53,890.30 | 833.90 | 1.57 |
| Clinton | 1,107.20 | 1,210.32 | 103.12 | 9.31 |
| East Layton | 905.15 | 537.91 | (367.24) | (40.57) |
| Farmington | 12,116.68 | 13,622.48 | 1,505.80 | 12.43 |
| Fruit Heights | 1,321.08 | 1,584.30 | 263.22 | 19.92 |
| Kaysville | 18,603.17 | 19,029.61 | 426.44 | 2.29 |
| Layton | 107,866.65 | 109,495.68 | 1,629.03 | 1.51 |
| North Salt Lake | 27,184.30 | 22,709.49 | (4,474.81) | (16.46) |
| South Weber | 798.68 | 1,404.41 | 605.73 | 75.84 |
| Sunset | 11,431.12 | 12,542.98 | 1,111.86 | 9.73 |
| Syracuse | 24,862.91 | 25,726.27 | 863.36 | 3.47 |
| West Bountiful | 16,221.28 | 14,956.21 | (1,265.07) | (7.80) |
| West Point | 651.59 | 770.93 | 119.34 | 18.32 |
| Woods Cross | 18,079.42 | 17,181.78 | (897.64) | (4.97) |
| Total Cities and Towns | \$ 525,998.79 | \$ 542,250.45 | \$ 16,251.66 | 3.09 |
| Total Davis County including Cities and Towns | \$ 564,878.77 | \$ 580,345.94 | \$ 15,467.17 | 2.74 |
| Duchesne County | \$ 8,061.97 | \$ 7,427.95 | \$ (634.02) | (7.87) |
| Cities and Towns | | | | |
| Altamont | 1,151.68 | 1,170.43 | 18.75 | 1.63 |
| Duchesne | 9,027.79 | 8,987.72 | (40.07) | (.44) |
| Myton | 714.11 | 670.08 | (44.03) | (6.17) |
| Roosevelt | 40,162.92 | 43,996.50 | 3,833.58 | 9.55 |
| Tabiona | 361.77 | 405.98 | 44.21 | 12.22 |
| Total Cities and Towns | \$ 51,418.27 | \$ 55,230.71 | \$ 3,812.44 | 7.41 |

| | Net Distribution after Adm. Costs 7-1-68 to 6-30-69 | Net Distribution after Adm. Costs 7-1-69 to 6-30-70 | Amount of increase or (Decrease) | Percent of increase or (Decrease) |
|------------------------------|---|---|--|---|
| Total Duchesne County | | | | |
| including Cities and Towns | \$ 59,480.24 | \$ 62,658.66 | \$ 3,178.42 | 5.34 |
| Emery County | \$ 4,835.16 | \$ 2,474.10 | \$ (2,361.06) | (48.83) |
| Cities and Towns | | | | |
| Castle Dale | 3,460.13 | 3,524.36 | 64.23 | 1.86 |
| Cleveland | 666.76 | 649.41 | (17.35) | (2.60) |
| Emery | 606.02 | 612.44 | 6.42 | 1.06 |
| Ferron | 2,161.62 | 2,283.62 | 122.00 | 5.64 |
| Green River | 10,903.01 | 10,519.36 | (383.65) | (3.52) |
| Huntington | 2,546.07 | 3,428.80 | 882.73 | 34.67 |
| Orangeville | 1,134.98 | 1,318.35 | 183.37 | 16.16 |
| Total Cities and Towns | \$ 21,478.59 | \$ 22,336.34 | \$ 857.75 | 3.99 |
| Total Emery County | | | | |
| including Cities and Towns | \$ 26,313.75 | \$ 24,810.44 | \$ (1,503.31) | (5.71) |
| Garfield County | \$ 7,077.78 | \$ 8,188.57 | \$ 1,110.79 | 15.69 |
| Cities and Towns | | | | |
| Antimony | 61.29 | 144.32 | 83.03 | 135.47 |
| Boulder | 146.94 | 163.31 | 16.37 | 11.14 |
| Cannonville | 214.64 | 194.81 | (19.83) | (9.24) |
| Escalante | 3,738.56 | 4,508.12 | 769.56 | 20.58 |
| Hatch | 993.11 | 1,122.03 | 128.92 | 12.98 |
| Henrieville | 169.82 | 161.74 | (8.08) | (4.76) |

State Tax Commission

Twentieth Biennial Report

| | | | | |
|------------------------------|---------------|---------------|----------------|---------|
| Panguitch..... | 17,692.42 | 16,345.15 | (1,347.27) | (7.62) |
| Tropic..... | 781.78 | 719.46 | (62.32) | (7.97) |
| Total Cities and Towns | \$ 23,798.56 | \$ 23,358.94 | \$ 439.62 | (1.85) |
| Total Garfield County | | | | |
| including Cities and Towns | \$ 30,876.34 | \$ 31,547.51 | \$ 671.17 | 2.17 |
| Grand County | \$ 21,378.25 | \$ 9,839.85 | \$ (11,538.40) | (53.97) |
| Cities and Towns | | | | |
| Moab | 70,503.58 | 65,540.55 | (4,963.03) | (7.04) |
| Total Cities and Towns | \$ 70,503.58 | \$ 65,540.55 | (4,963.03) | (7.04) |
| Total Grand County | | | | |
| including Cities and Towns | \$ 91,881.83 | \$ 75,380.40 | \$ (16,501.43) | (17.96) |
| Iron County | | | | |
| Repealed in County Area | | | | |
| Cities and Towns | | | | |
| Cedar City | \$ 112,959.91 | \$ 127,667.54 | \$ 14,707.63 | 13.02 |
| Kanarrville | 432.03 | 413.15 | (18.88) | (4.37) |
| Parowan | 6,857.73 | 6,993.72 | 135.99 | 1.98 |
| Total Cities and Towns | \$ 120,249.67 | \$ 135,074.41 | \$ 14,824.74 | 12.33 |
| Total Iron County | | | | |
| including Cities and Towns | \$ 120,249.67 | \$ 135,074.41 | \$ 14,824.74 | 12.33 |
| Juab County | \$ 4,558.43 | \$ 4,610.17 | \$ 51.74 | 1.14 |
| Cities and Towns | | | | |
| Eureka | 4,268.43 | 4,928.86 | 660.43 | 15.47 |
| Levan | 604.80 | 687.94 | 83.14 | 13.75 |
| Mona | 353.97 | 335.67 | (18.30) | (5.17) |

| | Net Distribution after Adm. Costs 7-1-68 to 6-30-69 | Net Distribution after Adm. Costs 7-1-69 to 6-30-70 | Amount of increase or (Decrease) | Percent of increase or (Decrease) |
|---|---|---|--|---|
| Nephi..... | 29,923.42 | 29,542.99 | (380.43) | (1.27) |
| Total Cities and Towns | \$ 35,150.62 | \$ 35,495.46 | \$ 344.84 | .98 |
| Total Juab County including Cities and Towns | \$ 39,709.05 | \$ 40,105.63 | \$ 396.58 | 1.00 |
| Kane County | \$ 2,911.64 | \$ 3,815.65 | \$ 904.01 | 31.05 |
| Cities and Towns | | | | |
| Alton | 47.03 | 178.67 | 131.64 | 279.91 |
| Glendale | 672.23 | 795.21 | 122.98 | 18.29 |
| Kanab | 14,183.99 | 15,977.33 | 1,793.34 | 12.64 |
| Orderville | 1,540.23 | 1,515.52 | (24.71) | (1.61) |
| Total Cities and Towns | \$ 16,443.48 | \$ 18,466.73 | \$ 2,023.25 | 12.30 |
| Total Kane County including Cities and Towns | \$ 19,355.12 | \$ 22,282.38 | \$ 2,927.26 | 15.12 |
| Millard County | \$ 11,031.93 | \$ 12,001.63 | \$ 969.70 | 8.79 |
| Cities and Towns | | | | |
| Delta | 29,103.40 | 23,713.21 | (5,390.19) | (18.52) |
| Fillmore | 26,582.85 | 20,081.77 | (6,501.08) | (24.46) |
| Hinckley | 643.01 | 580.16 | (62.85) | (9.78) |
| Holden | 756.64 | 715.99 | (40.65) | (5.37) |
| Kanosh | 1,524.22 | 1,230.55 | (293.67) | (19.27) |
| Leamington | 168.28 | 143.70 | (24.58) | (14.61) |

State Tax Commission

Twentieth Biennial Report

| | | | | |
|--|-----------------|-----------------|----------------|---------|
| Lynndyl | 304.38 | 237.84 | (66.54) | (21.86) |
| Meadow | 897.52 | 680.38 | (217.14) | (24.19) |
| Oak City | 523.70 | 547.92 | 24.22 | 4.62 |
| Scipio | 623.95 | 512.56 | (111.39) | (17.85) |
| Total Cities and Towns | \$ 61,127.95 | \$ 48,444.08 | \$ (12,683.87) | (20.75) |
| Total Millard County including Cities and Towns | \$ 72,159.88 | \$ 60,445.71 | \$ (11,714.17) | (16.23) |
| Morgan County | \$ 18,645.20 | \$ 21,058.30 | \$ 2,413.10 | 12.94 |
| Piute County | \$ 543.40 | \$ 617.50 | \$ 74.10 | 13.64 |
| Cities & Towns | | | | |
| Circleville | 2,964.14 | 3,765.33 | 801.19 | 27.03 |
| Junction | 665.21 | 708.75 | 43.54 | 6.55 |
| Marysville | 1,404.56 | 1,420.60 | 16.04 | 1.14 |
| Total Cities and Towns | \$ 5,033.91 | \$ 5,894.68 | \$ 860.77 | 17.10 |
| Total Piute County including Cities and Towns | \$ 5,577.31 | \$ 6,512.18 | \$ 934.87 | 16.76 |
| Salt Lake County | \$ 1,520,444.45 | \$ 1,644,333.18 | \$ 123,888.73 | 8.15 |
| Cities and Towns | | | | |
| Bingham Canyon | 443.33 | 506.86 | 63.53 | 14.33 |
| Midvale | 70,148.07 | 75,961.44 | 5,813.37 | 8.29 |
| Murray | 373,799.28 | 388,348.82 | 14,549.54 | 3.89 |
| Riverton | 29,451.24 | 29,367.44 | (83.80) | (.29) |
| Salt Lake City | 3,408,713.54 | 3,543,329.42 | 134,615.88 | 3.95 |
| Sandy | 38,479.73 | 37,908.80 | (570.93) | (1.48) |
| South Jordan | 2,056.44 | 2,213.95 | 157.51 | 7.66 |

| | Net Distribution after Adm. Costs 7-1-68 to 6-30-69 | Net Distribution after Adm. Costs 7-1-69 to 6-30-70 | Amount of increase or (Decrease) | Percent of increase or (Decrease) |
|--|---|---|--|---|
| South Salt Lake..... | 301,826.85 | 327,752.92 | 25,926.07 | 8.59 |
| West Jordan | 16,939.78 | 18,558.88 | 1,619.10 | 9.56 |
| Total Cities and Towns | \$ 4,241,858.26 | \$ 4,423,948.53 | \$182,090.27 | 4.29 |
| Total Salt Lake County including Cities and Towns | \$ 5,762,302.71 | \$ 6,068,281.71 | \$305,979.00 | 5.31 |
| San Juan County | \$ 21,058.63 | \$ 20,180.29 | \$ (878.34) | (4.17) |
| Cities and Towns | | | | |
| Blanding | 22,477.56 | 17,379.22 | (5,098.34) | (22.68) |
| Monticello | 18,210.59 | 15,861.60 | (2,348.99) | (12.90) |
| Total Cities and Towns | \$ 40,688.15 | \$ 33,240.82 | \$ (7,447.33) | (18.30) |
| Total San Juan County including Cities and Towns | \$ 61,746.78 | \$ 53,421.11 | \$ (8,325.67) | (13.48) |
| Sanpete County | \$ 4,563.85 | \$ 7,555.15 | \$ 2,991.30 | 65.54 |
| Cities and Towns | | | | |
| Centerfield | 2,160.03 | 1,733.85 | (426.18) | (19.73) |
| Ephraim | 10,269.35 | 12,427.25 | 2,157.90 | 21.01 |
| Fairview | 2,328.74 | 2,666.19 | 337.45 | 14.49 |
| Fayette | 121.67 | 103.37 | (18.30) | (15.04) |
| Fountain Green | 917.46 | 1,040.28 | 122.82 | 13.39 |
| Gunnison | 17,413.81 | 17,804.70 | 390.89 | 2.24 |
| Manti | 11,565.08 | 12,701.65 | 1,136.57 | 9.83 |

State Tax Commission

Twentieth Biennial Report

| | | | | |
|--|---------------|---------------|---------------|---------|
| Mayfield | 397.96 | 431.39 | 33.43 | 8.40 |
| Moroni | 4,696.60 | 5,143.02 | 446.42 | 9.51 |
| Mt. Pleasant | 11,199.83 | 11,864.61 | 664.78 | 5.94 |
| Spring City | 619.62 | 853.69 | 234.07 | 37.78 |
| Sterling | 496.84 | 579.31 | 82.47 | 16.60 |
| Wales | 29.56 | 31.93 | 2.37 | 8.02 |
| Total Cities and Towns | \$ 62,216.55 | \$ 67,381.24 | \$ 5,164.69 | 8.30 |
| Total Sanpete County including Cities and Towns | \$ 66,780.40 | \$ 74,936.39 | \$ 8,155.99 | 12.21 |
| Sevier County | \$ 8,502.62 | \$ 9,656.86 | \$ 1,154.24 | 13.58 |
| Cities and Towns | | | | |
| Annabella | 47.62 | 50.16 | 2.54 | 5.33 |
| Aurora | 1,339.63 | 1,043.84 | (295.79) | (22.08) |
| Elsinore | 766.38 | 779.40 | 13.02 | 1.70 |
| Glenwood | 61.83 | 50.52 | (11.31) | (18.29) |
| Joseph | 288.34 | 328.65 | 40.31 | 13.98 |
| Monroe | 3,816.99 | 3,886.98 | 69.99 | 1.83 |
| Redmond | 1,148.43 | 900.63 | (247.80) | (21.58) |
| Richfield | 72,470.01 | 78,467.33 | 5,997.32 | 8.28 |
| Salina | 16,656.48 | 16,647.11 | (9.37) | (.06) |
| Sigurd | 594.80 | 441.93 | (152.87) | (25.70) |
| Total Cities and Towns | \$ 97,190.51 | \$ 102,596.55 | \$ 5,406.04 | 5.56 |
| Total Sevier County including Cities and Towns | \$ 105,693.13 | \$ 112,253.41 | \$ 6,560.28 | 6.21 |
| Summit County | \$ 10,616.28 | \$ 9,257.23 | \$ (1,359.05) | (12.80) |

State Tax Commission

| | Net Distribution after Adm. Costs 7-1-68 to 6-30-69 | Net Distribution after Adm. Costs 7-1-69 to 6-30-70 | Amount of increase or (Decrease) | Percent of increase or (Decrease) |
|---|---|---|--|---|
| Cities and Towns | | | | |
| Coalville | 14,060.96 | 12,010.85 | (2,050.11) | (14.58) |
| Francis | 228.60 | 284.46 | 55.86 | 24.44 |
| Henefer | 1,746.42 | 1,922.81 | 176.39 | 10.10 |
| Kamas | 10,855.90 | 10,162.67 | (693.23) | (6.39) |
| Oakley | 1,069.59 | 935.11 | (134.48) | (12.57) |
| Park City | 19,174.20 | 18,874.69 | (299.51) | (1.56) |
| Total Cities and Towns | \$ 47,135.67 | \$ 44,190.59 | \$ (2,945.08) | (6.25) |
| Total Summit County including Cities and Towns | \$ 57,751.95 | \$ 53,447.82 | \$ (4,304.13) | (7.45) |
| Tooele County | \$ 10,456.99 | \$ 13,732.37 | \$ 3,275.38 | 31.32 |
| Cities and Towns | | | | |
| Grantsville | 8,568.06 | 8,919.02 | 350.96 | 4.10 |
| Stockton | 804.94 | 885.11 | 80.17 | 9.96 |
| Tooele | 100,831.75 | 92,258.09 | (8,573.66) | (8.50) |
| Wendover | 7,775.40 | 9,604.14 | 1,828.74 | 23.52 |
| Total Cities and Towns | \$ 117,980.15 | \$ 111,666.36 | \$ (6,313.79) | (5.35) |
| Total Tooele County including Cities and Towns | \$ 128,437.14 | \$ 125,398.73 | \$ (3,038.41) | (2.37) |
| Uintah County | \$ 40,150.64 | \$ 51,897.38 | \$ 11,746.74 | 29.26 |

Twentieth Biennial Report

| | | | | |
|---|-----------------|-----------------|----------------|---------|
| Cities and Towns | | | | |
| Maeser | 2,545.89 | 2,832.75 | 286.86 | 11.27 |
| Vernal | 76,491.78 | 82,327.08 | 5,835.30 | 7.63 |
| Total Cities and Towns | \$ 79,037.67 | \$ 85,159.83 | \$ 6,122.16 | 7.75 |
| Total Uintah County including Cities and Towns | \$ 119,188.31 | \$ 137,057.21 | \$ 17,868.90 | 14.99 |
| Utah County | \$ 145,539.53 | \$ 130,669.75 | \$ (14,869.78) | (10.22) |
| Cities and Towns | | | | |
| Alpine | 1,015.49 | 1,106.72 | 91.23 | 8.98 |
| American Fork | 63,501.61 | 66,954.83 | 3,453.22 | 5.44 |
| Genola | 369.09 | 363.16 | (5.93) | (1.61) |
| Goshen | 850.38 | 864.90 | 14.52 | 1.71 |
| Lehi | 16,820.16 | 17,940.98 | 1,120.82 | 6.66 |
| Lindon | 5,232.07 | 5,170.58 | (61.49) | (1.18) |
| Mapleton | 1,272.31 | 1,323.09 | 50.78 | 3.99 |
| Orem | 103,685.51 | 117,514.51 | 13,829.00 | 13.34 |
| Payson | 28,264.81 | 30,415.01 | 2,150.20 | 7.61 |
| Pleasant Grove | 22,253.58 | 22,450.14 | 196.56 | .88 |
| Provo | 526,195.68 | 563,915.99 | 37,720.31 | 7.17 |
| Salem | 3,066.14 | 3,021.02 | (45.12) | (1.47) |
| Santaquin | 4,971.70 | 4,615.03 | (356.67) | (7.18) |
| Spanish Fork | 53,447.01 | 59,348.18 | 5,901.17 | 11.04 |
| Springville | 49,484.99 | 47,508.91 | (1,976.08) | (3.99) |
| Total Cities and Towns | \$ 880,430.53 | \$ 942,513.05 | \$ 62,082.52 | 7.05 |
| Total Utah County including Cities and Towns | \$ 1,025,970.06 | \$ 1,073,182.80 | \$ 47,212.74 | 4.60 |

State Tax Commission

| | Net Distribution after Adm. Costs 7-1-68 to 6-30-69 | Net Distribution after Adm. Costs 7-1-69 to 6-30-70 | Amount of increase or (Decrease) | Percent of increase or (Decrease) |
|--|---|---|--|---|
| Wasatch County | \$ 9,080.05 | \$ 11,415.54 | \$ 2,335.49 | 25.72 |
| Cities and Towns | | | | |
| Charleston | 108.34 | 113.22 | 4.88 | 4.50 |
| Heber City | 31,664.56 | 33,403.37 | 1,738.81 | 5.49 |
| Midway | 4,464.29 | 4,528.30 | 64.01 | 1.43 |
| Wallsburg | 105.30 | 181.59 | 76.29 | 72.45 |
| Total Cities and Towns | \$ 36,342.49 | \$ 38,226.48 | \$ 1,883.99 | 5.18 |
| Total Wasatch County including Cities and Towns | \$ 45,422.54 | \$ 49,642.02 | \$ 4,219.48 | 9.29 |
| Washington County | \$ 5,860.86 | \$ 7,715.90 | \$ 1,855.04 | 31.65 |
| Cities and Towns | | | | |
| Enterprise | 1,800.02 | 1,979.30 | 179.28 | 9.96 |
| Hurricane | 14,244.27 | 15,754.02 | 1,509.75 | 10.60 |
| Ivins | ----- | 84.61 | 84.61 | ----- |
| LaVerkin | 343.24 | 516.18 | 172.94 | 50.38 |
| Leeds | 308.52 | 381.68 | 73.16 | 23.71 |
| New Harmony | 40.42 | 37.62 | (2.80) | (6.93) |
| St. George | 73,731.35 | 99,917.36 | 26,186.01 | 35.52 |
| Santa Clara | 927.52 | 1,086.10 | 158.58 | 17.10 |
| Springdale | 3,887.68 | 4,206.21 | 318.53 | 8.19 |
| Toquerville | 188.23 | 225.84 | 37.61 | 19.98 |
| Virgin | 195.91 | 198.54 | 2.63 | 1.34 |

Twentieth Biennial Report

| | | | | |
|---|-----------------|-----------------|--------------|--------|
| Washington | 1,321.60 | 1,773.80 | 452.20 | 34.22 |
| Total Cities and Towns | \$ 96,988.76 | \$ 126,161.26 | \$ 29,172.50 | 30.08 |
| Total Washington County including Cities and Towns | \$ 102,839.62 | \$ 133,877.16 | \$ 31,027.54 | 30.17 |
| Wayne County | \$ 2,303.59 | \$ 2,558.87 | \$ 255.28 | 11.08 |
| Cities and Towns | | | | |
| Bicknell | 1,812.09 | 1,939.37 | 127.28 | 7.02 |
| Loa | 2,312.49 | 2,266.83 | (45.66) | (1.98) |
| Torrey | 168.54 | 177.09 | 8.55 | 5.07 |
| Total Cities and Towns | \$ 4,293.12 | \$ 4,383.29 | \$ 90.17 | 2.10 |
| Total Wayne County including Cities and Towns | \$ 6,596.71 | \$ 6,942.16 | \$ 345.45 | 5.24 |
| Weber County | \$ 1,296,648.28 | \$ 1,320,180.96 | \$ 23,532.68 | 1.81 |
| GRAND TOTAL | \$10,333,039.27 | \$10,800,310.70 | \$467,271.43 | 4.52 |

| UNIT | Net Distribution after Adm. Costs 7-1-68 to 6-30-69 | Net Distribution after Adm. Costs 7-1-69 to 6-30-70 | Amount of increase or (Decrease) | Percent of increase or (Decrease) |
|------------------------|---|---|--|---|
| Garfield County | \$ 246.88 | \$ 5,489.11 | \$ 5,242.23 | ----- |
| Salt Lake County | 158,951.98 | 172,594.25 | 13,642.27 | 8.58 |
| Weber County | ----- | 3,867.62 | 3,867.62 | ----- |
| GRAND TOTAL | \$ 159,198.86 | \$ 181,950.98 | \$ 22,752.12 | ----- |

State Tax Commission

PROPERTY TAXES

PROPERTY TAXES OVER A TEN-YEAR PERIOD

| Calendar Year | Assessed Valuation of State | Property Taxes Levied All Purposes | State Uniform School Fund Mill Levy | Average Mill Levy for Local Purposes |
|---------------|-----------------------------|------------------------------------|-------------------------------------|--------------------------------------|
| 1960 | \$1,328,626,629 | \$ 86,962,502 | 5.9 | 59.55 |
| 1961 | 1,343,838,206 | 94,233,249 | 7.5 | 62.62 |
| 1962 | 1,381,901,288 | 96,568,098 | 7.1 | 62.78 |
| 1963 | 1,451,172,817 | 106,837,362 | 7.6 | 66.02 |
| 1964 | 1,496,900,506 | 114,724,732 | 9.7 | 66.94 |
| 1965 | 1,528,768,040 | 122,636,258 | 8.6 | 71.62 |
| 1966 | 1,540,954,634 | 125,365,577 | 7.3 | 74.06 |
| 1967 | 1,612,084,983 | 131,868,556 | 7.3 | 74.50 |
| 1968 | 1,661,212,570 | 136,759,729 | 7.3 | 75.03 |
| 1969 | 1,738,490,682 | 144,473,414 | 7.2 | 75.90 |

TOTAL PROPERTY TAXES FOR ALL PURPOSES CHARGED AGAINST EACH CLASS OF PROPERTY

| | 1968 | 1969 | Amount of Increase or (Decrease) | Percent of Increase or (Decrease) |
|---|---------------|---------------|----------------------------------|-----------------------------------|
| Residential Real Estate | \$ 9,381,024 | \$ 9,945,730 | \$ 564,706 | 6.02 |
| Commercial and Industrial Real Estate | 5,504,629 | 5,711,366 | 206,737 | 3.76 |
| Agricultural Real Estate | 5,264,579 | 5,381,737 | 117,158 | 2.23 |
| Unclassified Real Estate | 72,092 | 80,063 | 7,971 | 11.06 |
| Residential Buildings | 40,483,017 | 42,457,858 | 1,974,841 | 4.88 |
| Commercial and Industrial Buildings | 15,375,976 | 16,039,169 | 663,193 | 4.31 |
| Agricultural Buildings | 900,192 | 938,716 | 38,524 | 4.28 |
| Motor Vehicles | 9,406,815 | 10,327,879 | 921,064 | 9.79 |
| Merchandise and Fixtures | 7,475,076 | 8,045,147 | 570,071 | 7.63 |
| Commercial and Industrial Machinery | 4,379,668 | 4,881,200 | 501,532 | 11.45 |
| Agricultural Machinery | 478,079 | 535,969 | 57,890 | 12.11 |
| Other Personal Property | 768,531 | 670,701 | (97,830) | (12.73) |
| Range Cattle | 455,406 | 493,562 | 38,156 | 8.38 |
| Other Cattle | 280,694 | 297,819 | 17,125 | 6.10 |
| Horses and Mules | 51,493 | 55,826 | 4,333 | 8.41 |
| Sheep | 300,698 | 323,713 | 23,015 | 7.65 |
| Other Animals | 27,728 | 34,176 | 6,448 | 23.25 |
| Poultry | 8,600 | 7,775 | (825) | (9.59) |
| Airlines | 359,370 | 366,654 | 7,284 | 2.03 |
| Bus Lines | 309,698 | 323,720 | 14,022 | 4.53 |
| Car Companies | 260,111 | 275,320 | 15,209 | 5.85 |
| Express Companies | 5,888 | 6,517 | 629 | 10.68 |
| Gas - Distribution | 2,418,736 | 2,572,592 | 153,856 | 6.36 |
| Pipe Line Companies | 855,652 | 865,986 | 10,334 | 1.21 |
| Power Companies | 5,195,039 | 5,359,241 | 164,202 | 3.16 |
| Railroad Companies | 4,472,111 | 4,629,810 | 157,699 | 3.53 |
| Telegraph Companies | 51,223 | 51,399 | 176 | .34 |
| Telephone Companies | 4,917,198 | 5,138,020 | 220,822 | 4.49 |
| Terminal Companies | 172,963 | 170,661 | (2,302) | (1.34) |
| Transit-Traction Companies | 17,384 | 4,530 | (12,854) | (73.94) |
| Water Companies | 29,971 | 29,453 | (518) | (1.73) |
| Mining Companies | 14,380,066 | 15,631,808 | 1,251,742 | 8.70 |
| Oil and Gas Production | 2,700,022 | 2,819,297 | 119,275 | 4.42 |
| TOTALS | \$136,759,729 | \$144,473,414 | \$7,713,685 | 5.64 |
| By County Assessor | 100,614,297 | 106,228,406 | 5,614,109 | 5.58 |
| By State Tax Commission | 36,145,432 | 38,245,008 | 2,099,576 | 5.80 |

DISTRIBUTION OF PROPERTY TAXES ACCORDING TO PURPOSE

TOTALS FOR STATE

| | 1968 | 1969 | Increase or (Decrease) | Percent of Change |
|--------------------------------|----------------------|----------------------|---------------------------|----------------------|
| District Schools | \$ 87,474,078 | \$ 91,541,647 | \$4,067,569 | 4.65 |
| Cities and Towns | 18,561,472 | 19,734,438 | 1,172,966 | 6.32 |
| County | 24,964,395 | 26,708,961 | 1,744,566 | 6.99 |
| Special Taxing Districts | 5,579,687 | 6,284,509 | 704,822 | 12.63 |
| Bounty | 180,097 | 203,859 | 23,762 | 13.19 |
| TOTALS | \$136,759,729 | \$144,473,414 | \$7,713,685 | 5.64 |

TOTALS FOR EACH COUNTY

Beaver County

| | | | | |
|--------------------------------|-------------------|-------------------|------------------|-------------|
| District Schools | 448,305 | 457,872 | 9,567 | 2.13 |
| Cities and Towns | 51,852 | 55,859 | 4,007 | 7.73 |
| County | 82,742 | 90,278 | 7,536 | 9.11 |
| Special Taxing Districts | 24,943 | 25,597 | 654 | 2.62 |
| Bounty | 8,123 | 8,225 | 102 | 1.26 |
| TOTALS | \$ 615,965 | \$ 637,831 | \$ 21,866 | 3.55 |

Box Elder County

| | | | | |
|--------------------------------|---------------------|---------------------|-------------------|-------------|
| District School | 3,210,706 | 3,333,465 | 122,759 | 3.82 |
| Cities and Towns | 370,713 | 378,529 | 7,816 | 2.11 |
| County | 542,565 | 542,806 | 241 | .04 |
| Special Taxing Districts | 83,954 | 85,082 | 1,128 | 1.34 |
| Bounty | 15,791 | 17,842 | 2,051 | 12.99 |
| TOTALS | \$ 4,223,729 | \$ 4,357,724 | \$ 133,995 | 3.17 |

Cache County

| | | | | |
|--------------------------------|---------------------|---------------------|-------------------|-------------|
| District Schools | 2,551,301 | 2,647,138 | 95,837 | 3.76 |
| Cities and Towns | 508,993 | 516,106 | 7,113 | 1.40 |
| County | 495,651 | 594,410 | 98,759 | 19.93 |
| Special Taxing Districts | 10,256 | 10,181 | (75) | (.74) |
| Bounty | 2,934 | 3,140 | 206 | 7.02 |
| TOTALS | \$ 3,569,135 | \$ 3,770,975 | \$ 201,840 | 5.65 |

Carbon County

| | 1968 | 1969 | Increase or (Decrease) | Percent of Change |
|--------------------------------|---------------------|---------------------|---------------------------|----------------------|
| District Schools | \$ 1,850,158 | \$ 1,874,337 | \$ 24,179 | 1.31 |
| Cities and Towns | 128,943 | 129,557 | 614 | .48 |
| County | 372,449 | 410,125 | 37,676 | 10.12 |
| Special Taxing Districts | 21,597 | 91,527 | 69,930 | 323.79 |
| Bounty | 1,762 | 1,841 | 79 | 4.48 |
| TOTALS | \$ 2,374,909 | \$ 2,507,387 | \$ 132,478 | 5.58 |

Daggett County

| | | | | |
|--------------------------------|-------------------|-------------------|------------------|--------------|
| District Schools | 85,126 | 92,651 | 7,525 | 8.84 |
| Cities and Towns | 8,935 | 9,960 | 1,025 | 11.47 |
| County | 11,796 | 17,158 | 5,362 | 45.46 |
| Special Taxing Districts | ----- | ----- | ----- | ----- |
| Bounty | 1,373 | 1,657 | 284 | 20.68 |
| TOTALS | \$ 107,230 | \$ 121,426 | \$ 14,196 | 13.24 |

Davis County

| | | | | |
|--------------------------------|---------------------|---------------------|-------------------|-------------|
| District Schools | 5,004,322 | 5,324,776 | 320,454 | 6.40 |
| Cities and Towns | 1,260,112 | 1,342,928 | 82,816 | 6.57 |
| County | 1,126,677 | 1,176,055 | 49,378 | 4.38 |
| Special Taxing Districts | 683,659 | 715,429 | 31,770 | 4.65 |
| Bounty | 893 | 1,117 | 224 | 25.08 |
| TOTALS | \$ 8,075,663 | \$ 8,560,305 | \$ 484,642 | 6.00 |

Duchesne County

| | | | | |
|--------------------------------|-------------------|---------------------|-------------------|--------------|
| District Schools | 647,287 | 726,121 | 78,834 | 12.18 |
| Cities and Towns | 75,414 | 80,646 | 5,232 | 6.94 |
| County | 229,645 | 258,131 | 28,486 | 12.40 |
| Special Taxing Districts | 9,082 | 14,584 | 5,502 | 60.58 |
| Bounty | 10,367 | 11,014 | 647 | 6.24 |
| TOTALS | \$ 971,795 | \$ 1,090,496 | \$ 118,701 | 12.21 |

Emery County

| | | | | |
|--------------------------------|-------------------|-------------------|--------------------|---------------|
| District Schools | 516,346 | 485,380 | (30,966) | (6.00) |
| Cities and Towns | 50,206 | 49,671 | (535) | (1.07) |
| County | 155,723 | 146,675 | (9,048) | (5.81) |
| Special Taxing Districts | 8,758 | 8,149 | (609) | (6.95) |
| Bounty | 5,455 | 5,378 | (77) | (1.41) |
| TOTALS | \$ 736,488 | \$ 695,253 | \$ (41,235) | (5.60) |

Garfield County

| | 1968 | 1969 | Increase or (Decrease) | Percent of Change |
|--------------------------------|-------------------|-------------------|---------------------------|----------------------|
| District | \$ 252,305 | \$ 280,047 | \$ 27,742 | 11.00 |
| Cities and Towns | 39,504 | 39,927 | 423 | 1.07 |
| County | 65,392 | 72,739 | 7,347 | 11.24 |
| Special Taxing Districts | 5,967 | 6,323 | 356 | 5.97 |
| Bounty | 1,816 | 1,568 | (248) | (13.66) |
| TOTALS | \$ 364,984 | \$ 400,604 | \$ 35,620 | 9.76 |

Grand County

| | | | | |
|--------------------------------|---------------------|---------------------|------------------|-------------|
| District Schools | 1,062,747 | 1,092,314 | 29,567 | 2.78 |
| Cities and Towns | 84,001 | 87,807 | 3,806 | 4.53 |
| County | 211,282 | 217,592 | 6,310 | 2.99 |
| Special Taxing Districts | 18,577 | 19,328 | 751 | 4.04 |
| Bounty | 4,721 | 6,967 | 2,246 | 47.57 |
| TOTALS | \$ 1,381,328 | \$ 1,424,008 | \$ 42,680 | 3.09 |

Iron County

| | | | | |
|--------------------------------|---------------------|---------------------|--------------------|---------------|
| District Schools | 1,569,764 | 1,536,440 | (33,324) | (2.12) |
| Cities and Towns | 223,653 | 235,449 | 11,796 | 5.27 |
| County | 371,064 | 363,935 | (7,129) | (1.92) |
| Special Taxing Districts | ----- | ----- | ----- | ----- |
| Bounty | 9,720 | 10,181 | 461 | 4.74 |
| TOTALS | \$ 2,174,201 | \$ 2,146,005 | \$ (28,196) | (1.30) |

Juab County

| | | | | |
|--------------------------------|-------------------|-------------------|------------------|-------------|
| District School | 458,476 | 522,436 | 63,960 | 13.95 |
| Cities and Towns | 61,347 | 61,626 | 279 | .45 |
| County | 139,475 | 127,665 | (11,810) | (8.47) |
| Special Taxing Districts | 6,733 | 9,801 | 3,068 | 45.56 |
| Bounty | 11,055 | 13,241 | 2,186 | 19.77 |
| TOTALS | \$ 677,086 | \$ 734,769 | \$ 57,683 | 8.52 |

Kane County

| | | | | |
|--------------------------------|-------------------|-------------------|------------------|-------------|
| District Schools | 201,798 | 209,855 | 8,057 | 3.99 |
| Cities and Towns | 34,729 | 34,647 | (82) | (.24) |
| County | 61,151 | 72,217 | 11,066 | 18.10 |
| Special Taxing Districts | ----- | ----- | ----- | ----- |
| Bounty | 1,444 | 1,470 | 26 | 18.10 |
| TOTALS | \$ 299,122 | \$ 318,189 | \$ 19,067 | 6.37 |

Millard County

| | 1968 | 1969 | Increase or (Decrease) | Percent of Change |
|--------------------------------|---------------------|---------------------|---------------------------|----------------------|
| District Schools | \$ 842,775 | \$ 859,148 | \$ 16,373 | 1.94 |
| Cities and Towns | 62,334 | 68,784 | 6,450 | 10.35 |
| County | 140,325 | 160,194 | 19,869 | 14.16 |
| Special Taxing Districts | 51,236 | 57,872 | 6,636 | 12.95 |
| Bounty | 26,307 | 26,057 | (250) | (.95) |
| TOTALS | \$ 1,122,977 | \$ 1,172,055 | \$ 49,078 | 4.37 |

Morgan County

| | | | | |
|--------------------------------|-------------------|-------------------|------------------|-------------|
| District Schools | 486,420 | 512,934 | 26,514 | 5.45 |
| Cities and Towns | 18,673 | 19,750 | 1,077 | 5.77 |
| County | 154,345 | 163,071 | 8,726 | 5.65 |
| Special Taxing Districts | 9,354 | 9,883 | 529 | 5.66 |
| Bounty | 645 | 986 | 341 | 52.87 |
| TOTALS | \$ 669,437 | \$ 706,624 | \$ 37,187 | 5.55 |

Piute County

| | | | | |
|--------------------------------|-------------------|-------------------|-----------------|-------------|
| District Schools | 129,895 | 133,111 | 3,216 | 2.48 |
| Cities and Towns | 8,943 | 9,327 | 384 | 4.29 |
| County | 30,684 | 31,506 | 822 | 2.68 |
| Special Taxing Districts | 1,790 | 2,625 | 835 | 46.65 |
| Bounty | 1,049 | 1,250 | 201 | 19.16 |
| TOTALS | \$ 172,361 | \$ 177,819 | \$ 5,458 | 3.17 |

Rich County

| | | | | |
|--------------------------------|-------------------|-------------------|------------------|-------------|
| District Schools | 232,762 | 249,329 | 16,567 | 7.12 |
| Cities and Towns | 5,385 | 5,514 | 129 | 2.40 |
| County | 50,600 | 54,314 | 3,714 | 7.34 |
| Special Taxing Districts | 8,830 | 9,500 | 670 | 7.59 |
| Bounty | 3,756 | 4,226 | 470 | 12.51 |
| TOTALS | \$ 301,333 | \$ 322,883 | \$ 21,550 | 7.05 |

Salt Lake County

| | | | | |
|-------------------------------|----------------------|----------------------|---------------------|-------------|
| District Schools | 43,030,275 | 45,423,073 | 2,392,798 | 5.56 |
| Cities and Towns | 9,453,265 | 9,973,887 | 520,622 | 5.51 |
| County | 14,910,704 | 15,771,956 | 861,252 | 5.78 |
| Special Taxing District | 3,486,959 | 3,939,443 | 452,484 | 12.98 |
| Bounty | 2,182 | 2,676 | 494 | 22.64 |
| TOTALS | \$ 70,883,385 | \$ 75,111,035 | \$ 4,227,650 | 5.96 |

San Juan County

| | 1968 | 1969 | Increase or (Decrease) | Percent of Change |
|-------------------------------|--------------|--------------|---------------------------|----------------------|
| District Schools | \$ 1,699,838 | \$ 1,661,680 | \$ (38,158) | (2.25) |
| Cities and Towns | 41,774 | 43,424 | 1,650 | 3.95 |
| County | 717,653 | 777,394 | 59,741 | 8.32 |
| Special Taxing District | 5,461 | 17,080 | 11,619 | 212.76 |
| Bounty | 3,121 | 2,960 | (161) | (5.16) |
| TOTALS | \$ 2,467,847 | \$ 2,502,538 | \$ 34,691 | 1.41 |

Sanpete County

| | | | | |
|--------------------------------|--------------|--------------|-----------|------|
| District Schools | 740,709 | 758,028 | 17,319 | 2.34 |
| Cities and Towns | 115,704 | 118,670 | 2,966 | 2.56 |
| County | 180,798 | 182,053 | 1,255 | .69 |
| Special Taxing Districts | 4,100 | 4,343 | 243 | 5.93 |
| Bounty | 9,620 | 10,432 | 812 | 8.44 |
| TOTALS | \$ 1,050,931 | \$ 1,073,526 | \$ 22,595 | 2.15 |

Sevier County

| | | | | |
|--------------------------------|--------------|--------------|-----------|-------|
| District Schools | 757,835 | 776,383 | 18,548 | 2.45 |
| Cities and Towns | 111,908 | 115,580 | 3,672 | 3.28 |
| County | 142,595 | 162,774 | 20,179 | 14.15 |
| Special Taxing Districts | 11,215 | 16,442 | 5,227 | 46.61 |
| Bounty | 5,906 | 9,244 | 3,338 | 56.52 |
| TOTALS | \$ 1,029,459 | \$ 1,080,423 | \$ 50,964 | 4.95 |

Summit County

| | | | | |
|--------------------------------|--------------|--------------|-----------|---------|
| District Schools | 907,213 | 983,517 | 76,304 | 8.41 |
| Cities and Towns | 103,428 | 105,940 | 2,512 | 2.43 |
| County | 179,970 | 184,626 | 4,656 | 2.59 |
| Special Taxing Districts | 19,065 | 15,731 | (3,334) | (17.49) |
| Bounty | 2,450 | 2,593 | 143 | 5.84 |
| TOTALS | \$ 1,212,126 | \$ 1,292,407 | \$ 80,281 | 6.62 |

Tooele County

| | | | | |
|--------------------------------|--------------|--------------|------------|--------|
| District Schools | 1,376,578 | 1,356,353 | (20,225) | (1.47) |
| Cities and Towns | 440,640 | 461,130 | 20,490 | 4.65 |
| County | 291,031 | 281,616 | (9,415) | (3.24) |
| Special Taxing Districts | ----- | ----- | ----- | ----- |
| Bounty | 21,816 | 24,587 | 2,771 | 12.70 |
| TOTALS | \$ 2,130,065 | \$ 2,123,686 | \$ (6,379) | (.30) |

Uintah County

| | 1968 | 1969 | Increase or (Decrease) | Percent of Change |
|--------------------------------|--------------|--------------|---------------------------|----------------------|
| District Schools | \$ 1,787,470 | \$ 1,777,475 | \$ (9,995) | (.56) |
| Cities and Towns | 66,520 | 70,197 | 3,677 | 5.53 |
| County | 341,894 | 427,936 | 86,042 | 25.17 |
| Special Taxing Districts | 27,425 | 44,302 | 16,877 | 61.54 |
| Bounty | 12,352 | 15,907 | 3,555 | 28.78 |
| TOTALS | \$ 2,235,661 | \$ 2,335,817 | \$ 100,156 | 4.48 |

Utah County

| | | | | |
|--------------------------------|---------------|---------------|------------|-------|
| District Schools | 8,880,216 | 9,293,149 | 412,933 | 4.65 |
| Cities and Towns | 2,135,314 | 2,465,487 | 330,173 | 15.46 |
| County | 1,046,695 | 1,215,568 | 168,873 | 16.13 |
| Special Taxing Districts | 152,178 | 210,088 | 57,910 | 38.03 |
| Bounty | 9,368 | 11,981 | 2,613 | 27.89 |
| TOTALS | \$ 12,223,771 | \$ 13,196,273 | \$ 972,502 | 7.96 |

Wasatch County

| | | | | |
|--------------------------------|------------|------------|-----------|--------|
| District Schools | 566,694 | 602,033 | 35,339 | 6.24 |
| Cities and Towns | 41,197 | 37,725 | (3,472) | (8.43) |
| County | 212,113 | 239,018 | 26,905 | 12.68 |
| Special Taxing Districts | 12,538 | 17,092 | 4,554 | 36.32 |
| Bounty | 905 | 1,217 | 312 | 34.18 |
| TOTALS | \$ 833,447 | \$ 897,085 | \$ 63,638 | 7.64 |

Washington County

| | | | | |
|--------------------------------|------------|------------|-----------|---------|
| District Schools | 592,628 | 629,672 | 37,044 | 6.25 |
| Cities and Towns | 142,832 | 153,537 | 10,705 | 7.49 |
| County | 165,888 | 190,381 | 24,493 | 14.76 |
| Special Taxing Districts | 17,173 | 7,612 | (9,561) | (55.68) |
| Bounty | 1,297 | 1,524 | 227 | 17.50 |
| TOTALS | \$ 919,818 | \$ 982,726 | \$ 62,908 | 6.84 |

Wayne County

| | | | | |
|--------------------------------|------------|------------|-----------|-------|
| District Schools | 75,449 | 80,816 | 5,367 | 7.11 |
| Cities and Towns | 3,067 | 3,334 | 267 | 8.71 |
| County | 27,250 | 31,997 | 4,747 | 17.42 |
| Special Taxing Districts | ----- | ----- | ----- | ----- |
| Bounty | 2,203 | 2,823 | 620 | 28.14 |
| TOTALS | \$ 107,969 | \$ 118,970 | \$ 11,001 | 10.19 |

State Tax Commission

Weber County

| | 1968 | 1969 | Increase or (Decrease) | Percent of Change |
|--------------------------------|----------------------|----------------------|---------------------------|----------------------|
| District Schools | \$ 7,508,680 | \$ 7,862,114 | \$ 353,434 | 4.71 |
| Cities and Towns | 2,912,086 | 3,059,440 | 147,354 | 5.06 |
| County | 2,506,238 | 2,744,771 | 238,533 | 9.52 |
| Special Taxing Districts | 898,837 | 946,495 | 47,658 | 5.30 |
| Bounty | 1,666 | 1,755 | 89 | 5.34 |
| TOTALS | <u>\$ 13,827,507</u> | <u>\$ 14,614,575</u> | <u>\$ 787,068</u> | <u>5.69</u> |

AUDIT OF TAX RETURNS

AUDIT OF TAX RETURNS

The following schedule shows the deficiency assessments which were established as a result of audits during the past biennium.

| | Fiscal Year Ended June 30, 1969 | Fiscal Year Ended June 30, 1970 |
|-------------------------------------|---------------------------------------|---------------------------------------|
| Sales and Use — State Tax | \$ 949,883.00 | \$ 976,741.00 |
| Sales and Use — Local ½ of 1% | 164,813.00 | 151,074.00 |
| Corporation Franchise Tax | 686,014.00 | 613,723.00 |
| Individual Income | 1,280,254.00 | 1,483,056.00 |
| Inheritance | 191,082.00 | 475,309.00 |
| Motor Fuel | 80,182.00 | 30,169.00 |
| Special Fuel | 28,214.00 | 41,573.00 |
| Mileage Fee | 35,699.00 | 43,318.00 |
| Oleomargarine | 74,868.00 | 6,686.00 |
| Cigarette and Tobacco | 3,348.00 | 338.00 |
| TOTAL | \$3,494,357.00 | \$3,821,987.00 |