TWENTY–FIRST
BIENNIAL REPORT
OF THE
STATE TAX COMMISSION

Vernon L. Holman
Chairman

G. Douglas Taylor

Paul T. Fordham

R. Milton Yorgason
Commissioners

Phillip E. Procter
Executive Secretary

Roscoe E. Hammond
Consultant

For the Period from July 1, 1970 to June 30, 1972

THE STATE OF UTAH

STATE TAX COMMISSION
200 STATE OFFICE BUILDING
SALT LAKE CITY

December 15, 1972

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, 1970 to June 30, 1972, 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

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Chairman

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Executive Secretary

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RECOMMENDATIONS

SUMMARY OF RECOMMENDATIONS

1. Corporation Franchise Tax

We respectfully recommend that:

a. The corporation franchise tax act be amended to eliminate the prepaid feature of the law by placing new corporations on a current basis thereby eliminating the doubling up feature.

b. The corporation franchise tax act be amended by eliminating the federal income tax as a deduction and by decreasing the rate of the tax from 6 per cent to 4 per cent. We also recommend that a similar amendment be made in the corporation income tax law.

c. The uniform division of income for tax purposes act as contained in the corporation franchise tax law be amended in the same manner as we recommend for the multistate tax compact in order that the provisions will be the same in both laws.

2. Individual Income Tax

We respectfully recommend that the individual income tax act be amended:

To provide for additional areas of uniformity with the United States Internal Revenue Code. These changes would eliminate most of the existing differences between federal and state definitions of allowable income and deductions affecting the majority of taxpayers.

3. Motor Fuel Tax

We respectfully recommend that:

The motor fuel tax be amended to clarify the procedure in allowing a deduction of the tax on motor fuel shipped from Utah to another state.

4. Multistate Tax Compact

We respectfully recommend that:

Utah's Multistate Tax Compact be amended to conform with the Model Multistate Tax Compact.

5. **Property Tax**

We respectfully recommend that:

a. The legislature review the provisions of the "Farmland Assessment Act of 1969" for the purpose of making such amendments to this act as the brief experience with this law may indicate in order to improve its administration.

b. That Section 59-5-30 be rewritten to provide a more realistic affidavit for the county assessor to take and subscribe in the assessment books before they are delivered to the county treasurer.

c. 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, its exemption or any other matter regarding the record of assessment of such property.

d. Section 59-7-10, U.C.A., 1953, be amended to permit any person ten days in which to appeal from the action of a county board of equalization to the state tax commission. The present law allows only five days.

e. The legislature enact such laws as will provide the state accurate and current information regarding the selling price of real property, which information may be used by the tax commission in determining market values and in the administration of Section 59-5-109.

f. The legislature enact a law requiring the filing of a deed immediately upon the sale of any tax exempt property. Many properties sold under contract by tax exempt organizations escape property taxes for many years.

6. **Privilege Tax**

We respectfully recommend that:

Section 59-13-73 of the privilege tax be amended by deleting the last sentence of that section which reads as follows: "No tax shall be imposed upon the possession or other beneficial use of public lands occupied under the terms of mineral or grazing leases or permits issued by the United States or the State of Utah or upon any easement unless that lease, permit or easement entitles the lessee or permittee to exclusive possession of the premises to which the lease, permit or easement relates."

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We respectfully recommend that:

a. The sales tax law be amended to provide that the sale of school lunches and other meals by universities and colleges to persons other than bonafide students shall be subject to the tax.

b. The sales tax law be amended to provide that tangible personal property sold in Utah to contractors to improve real property outside of this state shall be exempt from the tax.

RECOMMENDATIONS

1. Corporation Franchise Tax

We respectfully recommend that:

a. The corporation franchise tax act be amended to eliminate the prepaid feature of the 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.

b. The corporation franchise tax act be amended by eliminating the federal income tax as a deduction and by decreasing the rate of the tax from 6 per cent to 4 per cent. We also recommend that a similar amendment be made in the corporation income tax law.

This change will help the administration of both acts, particularly with corporations that have income subject to specific allocation, depletion or those which file a consolidated return for federal income tax purposes. Only seven 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 percent if the federal income tax deduction is eliminated and there would be no significant change in total revenue.

c. The uniform division of income for tax purposes act as contained in the corporation franchise tax law be amended in the same manner as we recommend for the multistate tax compact in order that the provisions will be the same in both laws.

2. Individual Income Tax

We respectfully recommend that the individual income tax act be amended:

To provide for additional areas of uniformity with the United States Internal Revenue Code. These changes would eliminate most of the existing differences between federal and state definitions of allowable income and deductions affecting the majority of taxpayers.

Specifically we recommend that:

a. Section 59-14-4 be amended by adding a provision which will exempt fellowship and scholarship grants from the tax.

b. Section 59-14-4 be amended by adding a provision which will exempt unemployment compensation from the tax.

c. Section 59-14-4 be amended to define taxable income in respect of a decedent. This is a matter not now covered by the state law. We recommend that the provisions of the internal revenue code be adapted as far as they may be applicable.

d. Section 59-14-5(5) be amended to raise substantially the limitation for the deduction of contributions or gifts. The state law now limits these deductions to 15% of the taxpayer's gross income.

e. Section 59-14-5(6) be amended to conform substantially with the provisions of the federal law. This section now provides for the deduction of medical expenses from gross income but limits the deductions in the following manner:

Medical Expenses:

"(6) Expenses paid by a resident taxpayer during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse or dependent as defined in section 59-14-7 to the extent that such expenses exceed five per cent of his gross income. The deduction shall not exceed $750 for a single person or $1500 for husband and wife filing jointly."

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f. Section 59-14-5(3) be amended to provide that the first $100.00 of each casualty or theft loss shall be non-deductible as now provided by the internal revenue code.

g. Section 59-14-21 be amended to provide a graduated penalty of 5% for each month of delinquency up to a maximum of 25%. This would replace the penalty of 25% for late filing whether the return is a day or a year late.

3. Motor Fuel Tax

We respectfully recommend that:

The motor fuel tax be amended to clarify the procedure in allowing a deduction of the tax on motor fuel shipped from Utah to another 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 requesting the full amount of the tax to be paid when such tax has already been paid to another state.

4. Multistate Tax Compact

We respectfully recommend that:

Utah's Multistate Tax Compact be amended to conform with the Model Multistate Tax Compact.

Contained in the multistate tax compact is the uniform act which provides for the apportionment of income for multistate corporations. The uniform act, as adopted by Utah, differs from the nationally recommended model act in two respects, first, in the Utah act, all sales are assigned on a destination basis whether or not the corporation is doing business in the destination state whereas in the model act, sales are assigned on a destination basis, but only if the corporation is doing business in the destination state and also a slight difference in assigning of sales relative to sales made to the United States Government; second, in the Utah uniform act, financial institutions and utilities are not excluded corporations as they are in the model act. When Utah adopted the compact, the provision for

participating in multistate tax commission audits was eliminated. This provision should be changed so that Utah can participate and get the benefit from multistate tax commission audits. Utah pays dues like other multistate tax commission members and should be able to participate fully in all of the activities, particularly the audits.

5. Property Tax

We respectfully recommend that:

a. The legislature review the provisions of the "Farmland Assessment Act of 1969" for the purpose of making such amendments to this act as the brief experience with this law may indicate in order to improve its administration.

In particular, we call your attention to the provisions of the law which establish the method for making an application to have land assessed in the manner which this law has established and also for the computation of the "roll back" tax.

b. That Section 59-5-30 be rewritten to provide a more realistic affidavit for the county assessor to take and subscribe in the assessment books they are delivered to the county treasurer.

The section above cited reads as follows:

59-5-30. Assessor to complete assessment book and subscribe affidavit. — On or before the first Monday of May in each year the assessor must complete his assessment book, and deliver the same to the county treasurer. He must take and subscribe an affidavit in the assessment book to be substantially as follows:

"I, _____, the assessor of_____ County, do swear that before, the first Monday in May, 19_____, I made diligent inquiry and examination, and visited and inspected, either personally or by deputy, all of the property within the county subject to assessment by me; that the same has been assessed on the assessment book equally and uniformly according to the best of my judgment, information and belief, at thirty per cent of its reasonable fair cash value; that I have faithfully complied with all the duties imposed on the assessor under the revenue laws; and that I have not imposed any unjust or double assessments through malice or ill will or otherwise, or allowed anyone to escape a just and equal assessment through favor or reward, or otherwise.

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The assessor shall not be paid or draw any compensation for services after the first Monday in May of each year, until said affidavit is made and subscribed. A failure to make or subscribe such affidavit, or any affidavit, will not in any manner affect the validity of the assessment."

Even a casual reading of the above will indicate the total inadequacy of this requirement. We are of the opinion that the assessor should subscribe a statement in each assessment book which will clearly and adequately describe its contents but it should be realistic and accurate.

c. 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, its exemption or any other matter regarding the record of assessment of such 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.

d. Section 59-7-10, U.C.A., 1953, be amended to permit any person ten days in which to appeal from the action of a county board of equalization to the state tax commission. The present law allows only five days.

This section now provides in part:

> . . . Any person aggrieved and dissatisified 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, . . .

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.

e. The legislature enact such laws as will provide the state accurate and current information regarding the selling price of real property, which information may be used by the tax commission in determining market values and 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.

f. The legislature enact a law requiring the filing of a deed immediately upon the sale of any tax exempt property. Many properties sold under contract by tax exempt organizations escape property taxes for many years.

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The body of the above section clearly establishes a tax upon the possession or other beneficial use of tax exempt property. The constitutionality of the act has been clearly established in the following cases: Thiokol Chemical Corp. v. Peterson, 15 U. (2d) 355, 393 P. 2d 391. and Marquardt Corp. v. Weber County, Utah, 360 F. 2d 168.

The sentence in question does not amend any provision of this act and its presence in this section is more likely to be confusing than helpful.

7. Sales and Use Tax

We respectfully recommend that:

a. The sales tax law be amended to provide that the sale of school lunches and other meals by universities and colleges to persons other than bonafide students shall be subject to the tax.

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.

b. The sales tax law be amended to provide that tangible personal property sold in Utah to contractors to improve real property outside of this state shall be exempt from the tax.

Under our present law, if a real property contractor purchases tangible personal property in Utah and transports it out of this state in his own conveyance to improve real property, then such transaction is subject to the sales tax whereas, if such property is

shipped to him by a common carrier or by the seller, such transaction is exempt from the sales tax. It appears that the equity in this situation would indicate the justification of the above recommendation.

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ADMINISTRATION OF PROPERTY TAX ASSESSMENT

Progress Report on Reappraisal Program
(59-5-106 to 111 UCA 1953 as amended)
New Values Implemented in 1972 Taxable Year, by Counties

	Land Values 1971	Land Values 1972	Land Increase	Percentage Increase
Summit	3,328,700	6,472,602	3,143,902	94.45%
Wasatch	2,050,853	5,464,876	3,414,023	166.50%
Morgan	1,538,078	2,144,447	606,369	39.42%
Rich	1,825,095	3,012,457	1,187,362	65.06%
Duchesne	3,558,355	5,445,395	1,887,040	53.03%
Wayne	500,934	836,671	335,737	67.02%
Daggett	518,939	791,559	272,620	52.53%
Garfield	1,099,675	2,291,286	1,191,611	108.36%
Kane	1,776,116	2,727,895	951,779	53.59%
Emery	1,612,539	2,387,523	774,984	48.06%
	17,809,284	31,574,711	13,765,427	77.29%

	Building Values 1971	Building Values 1972	Building Increase	Percentage Increase
Summit	3,075,310	4,475,320	1,400,010	45.52%
Wasatch	3,197,976	4,583,062	1,385,086	43.31%
Morgan	2,254,660	3,228,472	973,812	43.19%
Rich	782,245	1,528,583	746,338	95.41%
Duchesne	2,700,170	4,306,345	1,606,175	59.48%
Wayne	555,832	900,953	345,121	62.09%
Daggett	268,143	452,322	184,179	68.69%
Garfield	1,137,257	2,045,209	907,952	79.84%
Kane	1,240,504	2,159,074	918,570	74.05%
Emery	1,286,803	2,438,452	1,151,649	89.50%
	16,498,900	26,117,792	9,618,892	58.30%

	Total Values 1971	Total Values 1972	Total Increase	Percentage Increase
Summit	6,404,010	10,947,922	4,543,912	70.95%
Wasatch	5,248,829	10,047,938	4,799,109	91.43%
Morgan	3,792,738	5,372,919	1,580,181	41.66%
Rich	2,607,340	4,541,040	1,933,700	74.16%
Duchesne	6,258,525	9,751,740	3,493,215	55.82%
Wayne	1,056,766	1,737,624	680,858	64.43%
Daggett	787,082	1,243,881	456,799	58.04%
Garfield	2,236,932	4,336,495	2,099,563	93.86%
Kane	3,016,620	4,886,969	1,870,349	62.00%
Emery	2,899,342	4,825,975	1,926,633	66.45%
	34,308,184	57,692,503	23,384,319	68.20%

Work in Process by County
As of 6/30/72

	% Complete	Effective Year
Millard	100%	1973
Uintah	86%	1973
Washington	80%	1973
Weber	45%	1974
Tooele	5%	1974

Note: Contracts to be negotiated and work started in first half of 1973: Box Elder, San Juan, Beaver and Davis.

Total Standard Appraisal Units Completed and in Process

1969–70	17,450		
1970–71	31,027		
1971–72	51,020		
Total Units Complete	99,497	—	17.28%
Estimated in Process			8.00%
Total Estimated Completion			25.28%

Note: The department is now geared to a production of approximately 500 appraisal units per work day.

Progress Report on P
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County

Summit
Wasatch
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Note: Since the initial
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Appeal

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Land — 22

Special
Land — 2,27

1969 Farmland Assessment

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	Effective Year
	1973
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	25.28%

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Progress Report on Percentage of Total Land Mass Reappraised by Counties as of 6/30/72

County	County Area (Acres)	Percent Completed	Percent of State
Summit	1,188,660	100	2.25
Wasatch	762,240	100	1.45
Morgan	390,400	100	0.74
Rich	654,720	100	1.24
Duchesne	2,083,900	100	3.95
Wayne	1,591,040	100	3.02
Daggett	438,680	100	0.83
Garfield	3,318,400	100	6.29
Kane	2,570,240	100	4.88
Emery	2,844,580	100	5.40
Millard	4,347,520	100	8.25
Uintah	2,862,080	86	4.67
Weber	371,840	45	0.32
Tooele	4,430,720	5	0.42
Washington	1,553,280	80	2.36
		Total	46.07

Note: Since the initial counties reappraised are largely rural, where travel time and costs are proportionately higher, this report reflects an additional perspective on the reappraisal program.

Appeals and Reviews for Biennium

Informal Hearing before the Tax Commission:
Land — 223 Buildings — 135

Special field Inspections by Staff:
Land — 2,273 Buildings — 1,615

1969 Farmland Assessment Act (59-5-86 to 105, UCA 1953 as amended)

Number of acres classified in Biennium —	6,620,567
Number of separate field inspections due to appeals —	295

The Farmland Evaluation Advisory Committee, in cooperation with the Utah State University, conducted an additional study which resulted in two recommendations being adopted by the State Tax Commission:

1. It was found that meadow land producing wild hay, grasses, etc., and which could be cropped only once during the season did not have sufficient productive value to remain in the No. IV Irrigated Classification. To correct this, a new classification termed "Meadow Land" was created and a new lower productive value placed thereon.

2. A further study was conducted on the productive values of orchard ground. Prior to this time, most orchard ground had been classified under either No. III or No. IV Irrigated ground. The study conducted in those counties having commercial fruit crops revealed that they had an even greater productive value than the No. I Irrigated Classification.

Schedules on these new values have been forwarded to the county assessors, and the tax commission staff is now correcting the county plats to reflect these two general changes.

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The total assessed
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1971, it was $314,435,6
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period was $15,021,36
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Inventories have n
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Committee, in cooperation
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PERSONAL PROPERTY AUDIT PROGRAM

Senate Bill 20 (59-5-110) passed by the 1969 Legislature required the state tax commission to audit twenty per cent of all personal property accounts in the state each year in order to cover all accounts once each five years. The tax commission has successfully accomplished this task and has continuously kept current with it.

Coupled with the audit program has been the inventory phase out, and this year will see the end of taxes on inventories. Inventories along with other personal property items were taxed at 26% of fair cash value. On January 1, 1970 this was reduced to 20%. On January 1, 1971 it was reduced to 14%, January 1, 1972 to 8% and on January 1, 1973 and thereafter inventories will be exempt from tax, as provided by section 59-2-24, U.C.A., 1953.

The total assessed valuation of all personal property items in the state of Utah Dec. 31, 1969 was $297,245,842. A year later, on Dec. 31, 1970 this figure rose to $311,818,962 and at the end of Dec. 1971, it was $314,435,644, for a total increase of $17,189,802, even though the inventories in these figures were only assessed at 14% instead of 26% at the end of this period. Motor vehicles are personal property and the values of motor vehicles are therefore included in the above totals. The increase in valuation of motor vehicles in this period was $15,021,369 leaving a net increase ignoring motor vehicles of $2,168,433.

Inventories have not been recorded as a separate item in the accounting reports from the counties to the state tax commission but have been combined with fixtures so it has been impossible to determine the precise amount of assessment valuation dropped from the tax rolls as a result of the inventory phase out program, but the amount of inventory at assessed value on the tax rolls before phase out was probably about $50,000,000. A more precise way of testing the results of the personal property audit program is given from departmental records which show the following by fiscal years:

A summary by counties is as follows:

1970

	Audits Made	Taxpayers Reports	Audit Reports	Increases in Inventories	Other Increases	Net Increase
Beaver	41	187,256	184,823	3,590	(6,023)	(2,433)
Box Elder	214	1,103,162	1,308,529	63,267	142,100	205,367
Cache	162	769,943	926,057	11,085	145,029	156,114
Carbon	43	62,149	115,115	21,718	31,248	52,966
Daggett	6	30,073	30,885	(2)	814	812
Davis	282	1,012,485	1,339,912	121,969	205,458	327,427
Duchesne	45	231,792	272,405	7,901	32,712	40,613
Emery	11	9,725	775,693	0	765,968	765,968
Garfield	26	52,702	93,157	12,652	27,803	40,455
Grand	34	122,397	172,329	9,528	40,404	49,932
Iron	59	172,178	271,902	18,562	81,162	99,724
Juab	31	51,400	60,029	1,733	6,896	8,629
Kane	6	28,000	33,919	751	5,168	5,919
Millard	59	140,530	181,542	24,193	16,819	41,012
Morgan	14	32,933	35,902	(3)	2,972	2,969
Piute	15	30,881	39,776	(3,049)	11,944	8,895
Rich	20	133,970	153,228	5,144	14,114	19,258
Salt Lake	937	5,818,260	7,784,829	349,056	1,617,513	1,966,569
San Juan	20	65,433	94,410	3,744	25,233	28,977
Sanpete	55	78,690	130,026	33,892	17,444	51,336
Sevier	65	155,019	197,929	13,315	29,595	42,910
Summit	40	166,053	310,116	19,099	124,964	144,063
Tooele	85	365,611	560,218	8,692	185,915	194,607
Uintah	69	429,054	523,714	39,164	55,496	94,660
Utah	692	2,666,703	3,472,012	223,457	581,852	805,309
Washington	45	78,491	107,464	8,671	20,302	28,973

Garfield	26	52,702	93,157	12,652	27,803	40,455
Grand	34	122,397	172,329	9,528	40,404	49,932
Iron	59	172,178	271,902	18,562	81,162	99,724
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Sanpete	55	78,690	130,026	33,892	17,444	51,336
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Summit	40	166,053	310,116	19,099	124,964	144,063
Tooele	85	365,611	560,218	8,692	185,915	194,607
Uintah	69	429,054	523,714	39,164	55,496	94,660
Utah	692	2,666,703	3,472,012	223,457	581,852	805,309
Washington	45	78,491	107,464	8,671	20,302	28,973
Wasatch	33	183,668	252,041	9,690	58,683	68,373
Wayne	8	20,946	26,737	323	5,468	5,791
Weber	495	1,983,722	2,822,162	212,671	625,769	838,440
Totals – 1970	3,612	16,183,226	22,276,861	1,220,813	4,872,822	6,093,635

1971

	Audits Made	Taxpayers Reports	Audit Reports	Increase in Inventories	Other Increases	Net Increases
Beaver	36	70,643	115,993	16,290	29,060	45,350
Box Elder	106	260,701	408,884	59,825	88,358	148,183
Cache	135	479,730	613,561	24,740	109,091	133,831
Carbon	48	86,587	162,930	15,424	60,919	76,343
Daggett	5	17,457	19,466	125	1,884	2,009
Davis	285	763,907	1,037,272	94,410	178,955	273,365
Duchesne	53	101,830	159,142	11,014	46,298	57,312
Emery	12	22,227	26,105	(1,243)	5,121	3,878
Garfield	32	219,305	268,565	1,508	47,752	49,260
Grand	34	84,278	128,536	8,466	35,792	44,258
Iron	48	116,749	165,641	7,079	41,813	48,892
Juab	24	74,425	85,057	2,139	8,493	10,632
Kane	16	28,777	45,255	6,111	10,367	16,478
Millard	48	126,765	167,046	9,171	31,110	40,281
Morgan	13	31,893	34,759	137	2,729	2,866
Piute	12	37,020	55,869	63	18,786	18,849
Rich	11	108,240	99,037	(20,278)	11,075	(9,203)
Salt Lake	1,447	13,364,160	16,131,878	900,199	1,867,519	2,767,718
San Juan	38	249,912	294,283	5,659	38,712	44,371
Sanpete	62	169,218	220,973	9,971	41,784	51,755
Sevier	61	169,114	343,370	5,298	168,958	174,256
Summit	22	31,750	46,962	295	14,917	15,212
Tooele	59	69,677	110,464	2,716	38,071	40,787
Uintah	54	78,635	128,598	12,986	36,977	49,963
Utah	532	16,506,874	17,847,088	137,933	1,202,281	1,340,214
Wasatch	25	37,181	86,651	9,576	39,894	49,470

Grand	34	84,278	128,536	8,466	35,792	44,258
Iron	48	116,749	165,641	7,079	41,813	48,892
Juab	24	74,425	85,057	2,139	8,493	10,632
Kane	16	28,777	45,255	6,111	10,367	16,478
Millard	48	126,765	167,046	9,171	31,110	40,281
Morgan	13	31,893	34,759	137	2,729	2,866
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Tooele	59	69,677	110,464	2,716	38,071	40,787
Uintah	54	78,635	128,598	12,986	36,977	49,963
Utah	532	16,506,874	17,847,088	137,933	1,202,281	1,340,214
Wasatch	25	37,181	86,651	9,576	39,894	49,470
Washington	52	217,933	359,820	14,464	127,423	141,887
Wayne	7	22,729	27,436	(106)	4,813	4,707
Weber	373	1,561,809	2,300,800	165,835	573,156	738,991
Totals – 1971	3,650	35,109,526	41,491,441	1,499,807	4,882,108	6,381,915

1972

	Audits Made	Taxpayers Reports	Audit Reports	Audit Decrease	Audit Increase	Increase in Inventories	Other Increases	Net Increases
Beaver	41	136,297	150,026	7,332	21,061	2,562	11,167	13,729
Box Elder	128	3,642,683	4,090,823	12,867	461,007	197,210	250,930	448,140
Cache	147	610,222	961,100	8,379	359,257	26,176	324,702	350,878
Carbon	52	91,741	124,360	12,571	45,190	4,889	27,730	32,619
Daggett	5	15,210	17,810	317	2,917	148	2,452	2,600
Davis	291	1,184,875	1,665,509	72,250	552,884	70,762	409,872	480,634
Duchesne	18	30,915	1,117,707	----	1,086,792	1,244	1,085,548	1,086,792
Emery	28	38,327	127,641	1,376	90,690	1,291	88,023	89,314
Garfield	36	93,772	133,891	15,337	55,456	2,285	37,834	40,119
Grand	5	1,791,077	1,803,027	71,869	83,819	21,672	(9,722)	11,950
Iron	496	53,371	588,190	551	535,370	2,890	531,929	534,819
Juab	26	105,161	128,135	3,774	26,748	2,604	20,370	22,974
Kane	22	35,726	35,205	9,650	9,129	924	(1,445)	(521)
Millard	57	177,670	245,456	1,940	69,726	15,203	52,583	67,786
Morgan	19	172,873	158,990	58,242	44,359	(356)	(13,527)	(13,883)
Piute	13	42,520	69,336	2,368	29,184	(110)	26,926	26,816
Rich	13	183,700	194,673	9,671	20,644	52	10,921	10,973
Salt Lake	1,633	10,609,768	12,348,615	579,614	2,318,461	282,862	1,455,985	1,738,847
San Juan	40	135,222	152,759	13,546	31,083	2,087	15,450	17,537
Sanpete	66	108,992	142,014	10,152	43,174	3,169	29,853	33,022
Sevier	70	135,458	167,139	9,583	41,264	8,798	22,883	31,681
Summit	32	97,095	425,934	11,066	339,905	915	327,924	328,839
Tooele	58	54,846	91,632	2,497	39,283	770	36,016	36,786
Uintah	66	145,105	210,370	7,896	73,161	13,263	52,002	65,265
Utah	479	2,747,630	3,546,546	763,262	1,562,178	152,873	646,043	798,916
Wasatch	34	241,075	410,211	14,485	183,621	3,880	165,256	169,136
Washington	59	185,145	[illegible]					

Iron	496	53,371	588,190	551	535,370	2,890	531,929	534,819
Juab	26	105,161	128,135	3,774	26,748	2,604	20,370	22,974
Kane	22	35,726	35,205	9,650	9,129	924	(1,445)	(521)
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Tooele	58	54,846	91,632	2,497	39,283	770	36,016	36,786
Uintah	66	145,105	210,370	7,896	73,161	13,263	52,002	65,265
Utah	479	2,747,630	3,546,546	763,262	1,562,178	152,873	646,043	798,916
Wasatch	34	241,075	410,211	14,485	183,621	3,880	165,256	169,136
Washington	59	185,145	258,784	27,402	101,041	(3,351)	76,990	73,639
Wayne	6	7,616	16,135	2,709	11,228	525	7,994	8,519
Weber	402	568,952	973,416	39,407	443,871	46,324	358,140	404,464
1972 Totals	4,342	23,443,044	30,355,434	1,770,113	8,682,503	861,561	6,050,829	6,912,390

Results of Personal Property Audits

	1970 6/30	1971 6/30	1972 6/30	Total
Audits made	3,612	3,650	4,342	11,604
Assessed valuation based upon taxpayers reports before audit	$16,183,226	$35,109,526	$23,443,044	$74,735,796
Assessed valuation after audit	$22,276,861	$41,491,441	$30,355,434	$94,123,736
Increases in inventories	$ 1,220,813	$ 1,499,807	$ 861,561	$ 3,582,181
Increases other than inventories	$ 4,872,822	$ 4,882,108	$ 6,050,829	$15,805,759
Total net increase	$ 6,093,635	$ 6,381,915	$ 6,912,390	$19,387,940

The audit program disclosed not only personal property which had been underassessed or not assessed at all, but also personal property which had been overassessed. A study was made of the 1972 audit. This disclosed the fact that while the increases for that year amounted to $8,682,503, reductions in assessed value which totaled $1,770,113 were also established. The net result was an increase of $6,912,390. Some taxpayers had their taxes reduced as a result of the audit but most had them increased.

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SUMMARY OF EXCISE TAXES AND FEES ADMINISTERED BY THE STATE TAX COMMISSION

SUMMARY OF EXCISE TAXES AND FEES ADMINISTERED BY THE STATE TAX COMMISSION

With References to Recent Statutory Amendments

AUTOMOBILE DRIVER EDUCATION TAX

Rate of Tax: $1.25 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.

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

As amended by Chapter 94, Laws of Utah, 1971, effective for the year 1972.

BEER TAX

Rate of Tax: $3.10 per bbl. on all beer; 31 gallon barrel standard measure; 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.

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

As amended by Chapter 70, Laws of Utah, 1971, effective July 1, 1971.

CIGARETTE AND TOBACCO PRODUCTS TAXES

Rate of Tax: Eight cents per pack of cigarettes, 1 cent 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.

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

As amended by Chapter 188, Laws of Utah, 1969. Effective July 1, 1969.

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.

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

As amended by Chapter 123, Laws of Utah, 1965. Effective for all taxable years beginning after Dec. 31, 1964. Uniform Allocation of Business Income Act enacted by Chapter 158, Laws of Utah, 1967. In effect Jan. 1, 1967.

CORPORATION INCO

Rate of Tax:

Applicable to:

Disposition of Revenue:

Citations:

INDIVIDUAL INCOME

Rate of Tax:

Applicable to:

Disposition of Revenue

Citations:

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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.

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

As amended by Chapter 123, Laws of Utah, 1965. Effective for all taxable years beginning after Dec. 31, 1964.

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 additional exemption allowed for persons age 65 or over, 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.

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

As amended by Chapter 125, Laws of Utah, 1965. Effective on all returns filed on or after Jan. 1, 1966 for taxable years commencing on or after Jan. 1, 1965. Also Chapter 160, Laws of Utah, 1967, Chapter 185, Laws of Utah, 1969; and amended by Chapter 186, Laws of Utah, 1969. Effective July 1, 1969.

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.

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

As amended by Chapter 148, Laws of Utah, 1971. Effective date July 1, 1971.

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, and one per cent of total premiums on Workman's Compensation and occupational disease insurance.

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.

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

LOCAL OPTION SALI AND USE TAX

Rate of Tax:

Applicable to:

Disposition of Revenue:

Citations:

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Rate of Tax:

Applicable to:

Disposition of Revenue:

Citation:

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As amended by Chapter 66, Laws of Utah, 1971. Effective July 1, 1971.

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 collections. 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.

Citations: 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 lbs. or less, ranging up to 1½ cents per mile for vehicles weighing 60,001 lbs. and over, $5 per mo. min.; $5 annual registration and $1.25 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.

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

MOTOR FUEL TAX

Rate of Tax: Seven cents per gal. (gasoline); 4 cents 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.

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

As amended by Chapters 116, 117and 118; Laws of Utah, 1969.

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,

Applicable to:

Disposition of Reveni

Citations:

MOTOR VEHICLE CONTROL FUND

Rate of Fees:

Applicable to:

Disposition of Revenue

Citations:

MOTOR VEHICLE REC

Rate of Fees:

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.

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

As amended by Chapter 82, Laws of Utah, 1965.

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.

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

As amended by Chapter 79, Laws of Utah, 1967. Effective July 1, 1967.

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 lbs. to 75,001 lbs. or over, trailers over 750 lbs. $5.00, trailers 750 lbs. 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.

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

As amended by Chapter 79, Laws of Utah, 1967. Effective July 1, 1967. For registration and taxation of campers, see Chapter 105, Laws of Utah, 1971, Chapter 9, Laws of Utah, 1972. Also Chapter 10, Laws of Utah, 1972.

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.

Citations: Sections 41-4-88 and 41-1-89, U.C.A., 1953.

OLEOMARGARINE TAX

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

Applicable to:

Disposition of Revenue:

Citations:

PUBLIC SERVICE REGULATION FEE

Rate of Fee:

Applicable to:

Disposition of Revenue:

Citations:

SALES TAX

Rate of Tax:

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and citizens band station
less carriage operators and
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and 41-1-89, U.C.A.,

r lb. on uncolored
cents 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.

Citations: Sections 59-21-1 to 59-21-17, U.C.A., 1953.

Amended by Chapter 189, Laws of Utah, 1969. Effective July 1, 1969. Repealed by Chapter 154, Laws of Utah, 1971. Effective June 30, 1973.

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.

Citations: Sections 54-5-1 through 54-4-4, U.C.A., 1953.

Amended by Chapter 130, Laws of Utah, 1967. Effective July 1, 1967.

SALES TAX

Rate of Tax: Four per cent 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.

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

As amended by Chapter 187, Laws of Utah, 1969; Chapter 14, First Special Session, Laws of Utah, 1969, Chapter 153, Laws of Utah, 1971.

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.

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

As amended by Chapter 111, Laws of Utah, 1967. Effective July 1, 1967.

SPECIAL FUEL TAX

Rate of Tax: Seven cents per gal. for fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah; governmental

Applicable to:

Disposition of Revenue:

Citations:

TRANSIENT ROOM TA

Rate of Tax:

Applicable to:

Disposition of Revenue:

Citations:

USE TAX

Rate of Tax:

Applicable to:

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exemption provisions; retailer
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3-1 through 53-8-5, U.C.A.,

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e July 1, 1967.

er gal. for fuel (other than
in propelling motor vehicles
ys in Utah; governmental

exemption; 4 cents per gal. for aircraft fuel.

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.

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

As amended by Chapter 116, Laws of Utah, 1969. Effective July 1, 1969.

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.

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

As enacted by Chapter 35, Laws of Utah, 1965.

USE TAX

Rate of Tax: Four per cent of amount paid for tangible 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.

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

As amended by Chapter 163, Laws of Utah, 1967; Chapter 14, First Special Session, Laws of Utah, 1969. Effective July 1, 1969.

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hapter 163, Laws of Utah,
4, First Special Session,
9. Effective July 1, 1969.

EXCISE TAXES COLLECTED BY THE STATE TAX COMMISSION FOR THE FISCAL YEARS 1971 – 1972

EXCISE TAXES

GROSS COLLECTIONS – REFUNDS & ADJUSTMENTS – AVAILABLE FOR DISTRIBUTION
FISCAL YEAR ENDED JUNE 30, 1971

	Gross Collections	Refunds & Adjustments	Net Available For Distribution
UNIFORM SCHOOL FUND			
Individual Income Tax	$ 67,527,217	$5,643,701	$ 61,883,516
Corporation Franchise & Income Tax	11,656,564	529,304	11,127,260
School Lunch Tax	2,004,737	----------	2,004,737
Total	81,188,518	6,173,005	75,015,513
GENERAL FUND			
Beer Tax	432,692	12	432,680
Cigarette & Tobacco Products Tax	5,811,392	46,987	5,764,405
Inheritance Tax	3,596,567	2,982	3,593,586
Insurance Tax	5,064,932	9	5,064,923
Occupation Tax	4,576,822	328	4,576,494
MVBA Fees	162,239	5	162,234
Oleomargarine Tax	974,736	3,550	971,186
Public Service Commission Fees	348,197	----------	348,197
Sales & Use Tax	101,405,590	169,286	101,236,304
Total	122,373,168	223,159	122,150,009
HIGHWAY CONSTRUCTION & MAINTENANCE FUND			
Motor Fuel Tax	35,678,363	470,369	35,207,994
Motor Vehicle Reg. Fund	7,219,907	3,992	7,215,915
Special Fuel Tax	3,705,805	27,893	3,677,912
Mileage & Temp. Permit Fees	1,947,401	47	1,947,354
Motor Vehicle Control Fees	343,664	7	343,657
Total	48,895,140	502,308	48,392,832
TRUST & AGENCY FUND			
Car & Bus Tax	561,896	412	561,484
Fireman's Pension	364,173	----------	364,173
Sales Tax & Mileage Cash Bonds	[illegible]	[illegible]	[illegible]

MVBA Fees	4,576,822	328	4,576,494
Oleomargarine Tax	162,239	5	162,234
Public Service Commission Fees	974,736	3,550	971,186
Sales & Use Tax	348,197	--------	348,197
Total	101,405,590	169,286	101,236,304
	122,373,168	223,159	122,150,009
HIGHWAY CONSTRUCTION & MAINTENANCE FUND			
Motor Fuel Tax	35,678,363	470,369	35,207,994
Motor Vehicle Reg. Fund	7,219,907	3,992	7,215,915

Special Fuel Tax	3,705,805	27,893	3,677,912
Mileage & Temp. Permit Fees	1,947,401	47	1,947,354
Motor Vehicle Control Fees	343,664	7	343,657
Total	48,895,140	502,308	48,392,832
TRUST & AGENCY FUND			
Car & Bus Tax	561,896	412	561,484
Fireman's Pension	364,173	--------	364,173
Sales Tax & Mileage Cash Bonds	18,253	17,198	1,055
Tax Commission Suspense	26,951	21,479	5,472
Driver's Education Tax	744,459	77	744,382
Aeronautical Fund	1,692,480	--------	1,692,480
Boat Fuel Tax	238,160	--------	238,160
Combined Injury & Benefit Fund	118,981	--------	118,981
Total	3,765,353	39,166	3,726,187
TOTAL STATE TAXES	$256,222,179	$6,937,638	$249,284,541
LOCAL TAX COLLECTION			
Uniform Local Sales & Use Tax	$ 12,415,514	$ 13,457	$ 12,402,057
Transient Room Tax	243,444	160	243,284
Total	$ 12,658,958	$ 13,617	$ 12,645,341
GRAND TOTAL	$268,881,137	$6,951,255	$261,929,882

EXCISE TAXES

GROSS COLLECTIONS – REFUNDS & ADJUSTMENTS – AVAILABLE FOR DISTRIBUTION

FISCAL YEAR ENDED JUNE 30, 1972

	Gross Collections	Refunds & Adjustments	Net Available For Distribution
UNIFORM SCHOOL FUND			
Individual Income Tax	$ 80,015,604	$5,919,121	$ 74,096,483
Corporation Franchise & Income Tax	13,210,139	519,085	12,691,054
School Lunch Tax	2,202,946	----------	2,202,946
Total	95,428,689	6,438,206	88,990,483
GENERAL FUND			
Beer Tax	1,212,655	753	1,211,902
Cigarette & Tobacco Products Tax	6,281,194	48,700	6,232,494
Inheritance Tax	2,826,329	9,382	2,816,947
Insurance Tax	5,591,332	235	5,591,097
Occupation Tax	3,830,829	----------	3,830,829
MVBA Fees	204,686	5	204,681
Oleomargarine Tax	1,033,501	11,411	1,022,090
Public Service Commission Fees	426,909	----------	426,909
Sales & Use Tax	117,827,376	141,250	117,686,126
Total	139,234,811	211,736	139,023,075
HIGHWAY CONSTRUCTION MAINTENANCE FUND			
Motor Fuel Tax	38,698,085	474,527	38,223,558
Motor Vehicle Reg. Fund	8,114,361	2,321	8,112,040
Special Fuel Tax	4,432,290	34,209	4,398,081
Mileage & Temp. Permit Fees	2,346,784	236	2,346,548
Motor Vehicle Control Fees	393,687	1	393,686
Total	53,985,207	511,294	53,473,913
TRUST & AGENCY FUND			
Car & Bus Tax	627,144	83	627,061
Fireman's Pension	417,944	----------	417,944
Sales Tax & Mileage Cash Bonds	18,895	17,673	1,222

MVBA Fees	[illegible]	[illegible]	[illegible]
Oleomargarine Tax	204,686	5	204,681
Public Service Commission Fees	1,033,501	11,411	1,022,090
Sales & Use Tax	426,909	---------	426,909
Total	117,827,376	141,250	117,686,126
	139,234,811	211,736	139,023,075
HIGHWAY CONSTRUCTION MAINTENANCE FUND			
Motor Fuel Tax	[illegible]	[illegible]	[illegible]
Motor Vehicle Reg. Fund	38,698,085	474,527	38,223,558
	8,114,361	2,321	8,112,040
	[illegible]	[illegible]	[illegible]

Special Fuel Tax	4,432,290	34,209	4,398,081
Mileage & Temp. Permit Fees	2,346,784	236	2,346,548
Motor Vehicle Control Fees	393,687	1	393,686
Total	53,985,207	511,294	53,473,913
TRUST & AGENCY FUND			
Car & Bus Tax	627,144	83	627,061
Fireman's Pension	417,944	---------	417,944
Sales Tax & Mileage Cash Bonds	18,895	17,673	1,222
Tax Commission Suspense	46,581	26,391	20,190
Driver's Education Tax	995,622	36	995,586
Aeronautical Fund	1,630,645	---------	1,630,645
Boat Fuel Tax	248,198	---------	248,198
Combined Injury & Benefit Fund	390,387	---------	390,387
Total	4,375,416	44,183	4,331,233
TOTAL STATE TAXES	$293,024,123	$7,205,419	$285,818,704
LOCAL TAX COLLECTIONS			
Uniform Local Sales & Use Tax	$ 14,384,812	$ 15,811	$ 14,369,001
Transient Room Tax	312,483	291	312,192
Total	$ 14,697,295	$ 16,102	$ 14,681,193
GRAND TOTAL	$307,721,418	$7,221,521	$300,499,897

AUDIT OF EXCISE TAX RETURNS

AUDIT OF 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, 1971	Fiscal Year Ended June 30, 1972
Sales and Use – State Tax	$1,426,255.93	$1,719,520.76
Sales and Use – Local ½ of 1%	202,317.11	254,748.95
Transient Room – County	2,235.61	2,121.33
Individual Income	1,789,922.32	2,008,732.85
Corporation Franchise	795,815.68	1,134,080.82
Inheritance	241,633.66	206,253.24
Motor Fuel	49,959.55	93,837.07
Special Fuel	42,038.05	69,988.20
Mileage Fee	41,854.25	41,847.13
Oleomargarine	7,482.00	11,485.40
Cigarette and Tobacco	4,702.81	1,139.62
Insurance	14,107.09	2,236.00
Beer	1,511.02	2,459.10
TOTAL	$4,619,835.08	$5,548,450.47

RNS

iciency assessments which
; the past biennium.

Year d 1971	Fiscal Year Ended June 30, 1972
55.93	$1,719,520.76
17.11	254,748.95
35.61	2,121.33
22.32	2,008,732.85
15.68	1,134,080.82
33.66	206,253.24
59.55	93,837.07
38.05	69,988.20
54.25	41,847.13
32.00	11,485.40
02.81	1,139.62
07.09	2,236.00
11.02	2,459.10
35.08	$5,548,450.47

DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO PARTICIPATING UNITS FOR THE FISCAL YEARS 1971 – 1972

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

For Fiscal Years 1970-71 and 1971-72

UNIT	Net Distribution after Adm. Costs 7-1-70 to 6-30-71	Net Distribution after Adm. Costs 7-1-71 to 6-30-72	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Beaver County	$ 6,860.32	$ 11,319.60	$ 4,459.28	65.00
Cities & Towns				
Beaver	14,178.48	16,338.84	2,160.36	15.24
Milford	8,517.20	9,522.11	1,004.91	11.80
Minersville	2,218.87	4,272.25	2,053.38	92.54
Total Cities & Towns	$ 24,914.55	$ 30,133.20	$ 5,218.65	20.95
Total Beaver County including Cities & Towns	$ 31,774.87	$ 41,452.80	$ 9,677.93	30.46
Cache County	$ 375,198.12	$ 434,926.25	$ 59,728.13	15.92
Carbon County	$ 157,585.24	$ 59,924.72	$ (97,660.52)	(61.97)
Cities & Towns				
Helper (1) see notes	4,858.06	21,795.40	16,937.34	348.64
Price (2) see notes	24,169.30	124,388.47	100,219.17	414.65
Total Cities & Towns	$ 29,027.36	$ 146,183.87	$117,156.51	403.61
Total Carbon County including Cities & Towns	$ 186,612.60	$ 206,108.59	$ 19,495.99	10.45
Daggett County	$ 2,579.41	$ 2,309.96	$ (269.45)	(10.45)
Cities & Towns				
Manila	2,167.37	2,383.69	216.32	9.98
Total Cities & Towns	$ 2,167.37	$ 2,383.69	$ 216.32	9.98
Total Daggett County including Cities & Towns	$ 4,746.78	$ 4,693.65	$ (53.13)	(1.12)
Davis County	$ 39,746.53	$ 52,240.97	$ 12,494.44	31.44
Cities & Towns				
Bountiful	257,224.34	297,985.71	40,761.37	15.85
Centerville	24,598.81	27,879.91	3,281.10	13.34
Clearfield	71,485.49	81,859.08	10,373.59	14.51
Clinton	1,281.91	1,643.69	361.78	28.22
East Layton	896.93	999.10	102.17	11.39
Farmington	15,910.73	[illegible]	[illegible]	[illegible]

Cities & Towns				
Helper (1) see notes	4,858.06	21,795.40	16,937.34	348.64
Price (2) see notes	24,169.30	124,388.47	100,219.17	414.65
Total Cities & Towns	$ 29,027.36	$ 146,183.87	$117,156.51	403.61
Total Carbon County including Cities & Towns	$ 186,612.60	$ 206,108.59	$ 19,495.99	10.45
Daggett County	$ 2,579.41	$ 2,309.96	$ (269.45)	(10.45)
Cities & Towns				
Manila	2,167.37	2,383.69	216.32	9.98
Total Cities & Towns	$ 2,167.37	$ 2,383.69	$ 216.32	9.98
Total Daggett County including Cities & Towns	$ 4,746.78	$ 4,693.65	$ (53.13)	(1.12)
Davis County	$ 39,746.53	$ 52,240.97	$ 12,494.44	31.44
Cities & Towns				
Bountiful	257,224.34	297,985.71	40,761.37	15.85
Centerville	24,598.81	27,879.91	3,281.10	13.34
Clearfield	71,485.49	81,859.08	10,373.59	14.51
Clinton	1,281.91	1,643.69	361.78	28.22
East Layton	896.93	999.10	102.17	11.39
Farmington	15,910.73	17,476.45	1,565.72	9.84
Fruit Heights	2,039.63	2,310.65	271.02	13.29
Kaysville	19,821.97	23,617.28	3,795.31	19.15
Layton	125,061.19	156,241.94	31,180.75	24.93
North Salt Lake	26,369.00	19,192.11	(7,176.89)	(27.22)
South Weber	1,164.97	1,419.21	254.24	21.82
Sunset	13,718.29	13,790.44	72.15	.53
Syracuse	32,585.83	40,410.18	7,824.35	24.01
West Bountiful	16,225.65	21,172.49	4,946.84	30.49
West Point	920.36	1,031.68	111.32	12.10
Woods Cross	26,311.35	26,611.54	300.19	1.14
Total Cities & Towns	$ 635,616.45	$ 733,641.46	$ 98,025.01	15.42
Total Davis County including Cities & Towns	$ 675,362.98	$ 785,882.43	$110,519.45	16.36
Duchesne County	$ 9,197.92	$ 19,802.47	$ 10,604.55	115.29
Cities & Towns				
Altamont	1,510.39	3,203.61	1,693.22	112.10
Duchesne	11,006.67	21,381.58	10,374.91	94.26

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

	Net Distribution after Adm. Costs 7-1-70 to 6-30-71	Net Distribution after Adm. Costs 7-1-70 to 6-30-71	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Myton	644.45	797.85	153.40	23.80
Roosevelt	53,555.30	71,573.34	18,018.04	33.64
Tabiona	477.45	530.55	53.10	11.12
Total Cities & Towns	$ 67,194.26	$ 97,486.93	$ 30,292.67	45.08
Total Duchesne County including Cities & Towns	$ 76,392.18	$ 117,289.40	$ 40,897.22	53.53
Emery County	$ 3,071.59	$ 6,275.65	$ 3,204.06	104.31
Cities & Towns				
Castle Dale	4,210.83	6,461.30	2,250.47	53.44
Cleveland	849.85	1,588.00	738.15	86.86
Emery	681.39	1,565.37	883.98	129.73
Ferron	2,761.30	3,850.00	1,088.70	39.43
Green River	14,532.75	17,210.98	2,678.23	18.43
Huntington	5,468.76	9,016.36	3,547.60	64.87
Orangeville	1,435.35	2,908.31	1,472.96	102.62
Total Cities & Towns	$ 29,940.23	$ 42,600.32	$ 12,660.09	42.28
Total Emery County including Cities & Towns	$ 33,011.82	$ 48,875.97	$ 15,864.15	48.06
Garfield County	$ 7,804.76	$ 9,675.43	$ 1,870.67	23.97
Cities & Towns				
Antimony	155.40	218.43	63.03	40.56
Boulder	215.97	266.65	50.68	23.47
Cannonville	209.74	328.00	118.26	56.38
Escalante	3,927.12	6,049.46	2,122.34	54.04
Hatch	1,078.03	1,201.50	123.47	11.45
Henrieville	161.09	171.60	10.51	6.52
Panguitch	15,634.36	20,689.72	5,055.36	32.33
Tropic	730.66	908.62	177.96	24.36
Total Cities & Towns	$ 22,112.37	$ 29,833.98	$ 7,721.61	34.92
Total Garfield County including Cities & Towns	$ 29,917.13	$ 39,509.41	$ 9,592.28	32.06

Huntington	14,552.75	17,210.98	2,678.23	18.43
Orangeville	5,468.76	9,016.36	3,547.60	64.87
Total Cities & Towns	1,435.35	2,908.31	1,472.96	102.62
	$ 29,940.23	$ 42,600.32	$ 12,660.09	42.28
Total Emery County including Cities & Towns	$ 33,011.82	$ 48,875.97	$ 15,864.15	48.06
Garfield County	$ 7,804.76	$ 9,675.43	$ 1,870.67	23.97
Cities & Towns				
Antimony	155.40	218.43	63.03	40.56
Boulder	215.97	266.65	50.68	23.47

Cannonville	209.74	328.00	118.26	56.38
Escalante	3,927.12	6,049.46	2,122.34	54.04
Hatch	1,078.03	1,201.50	123.47	11.45
Henrieville	161.09	171.60	10.51	6.52
Panguitch	15,634.36	20,689.72	5,055.36	32.33
Tropic	730.66	908.62	177.96	24.36
Total Cities & Towns	$ 22,112.37	$ 29,833.98	$ 7,721.61	34.92
Total Garfield County including Cities & Towns	$ 29,917.13	$ 39,509.41	$ 9,592.28	32.06
Grand County	$ 21,984.09	$ 17,822.10	$ (4,161.99)	(18.93)
Cities & Towns				
Moab	80,860.84	66,179.09	(14,681.75)	(18.16)
Total Cities & Towns	$ 80,860.84	$ 66,179.09	$ (14,681.75)	(18.16)
Total Grand County including Cities & Towns	$ 102,844.93	$ 84,001.19	$ (18,843.74)	(18.32)
Iron County	(REPEALED IN COUNTY AREA)			
Cities & Towns				
Cedar City	$ 146,577.75	$ 168,068.53	$ 21,490.78	14.66
Kanarraville	375.07	414.91	39.84	10.62
Parowan	7,636.40	8,695.94	1,059.54	13.87
Total Cities & Towns	$ 154,589.22	$ 177,179.38	$ 22,590.16	14.61
Total Iron County including Cities & Towns	$ 154,589.22	$ 177,179.38	$ 22,590.16	14.61
Juab County	$ 3,548.48	$ 3,151.39	$ (397.09)	(11.19)
Cities & Towns				
Eureka	4,833.03	4,168.65	(664.38)	(13.75)

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

	Net Distribution after Adm. Costs 7-1-70 to 6-30-71	Net Distribution after Adm. Costs 7-1-71 to 6-30-72	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Levan	691.91	774.19	82.28	11.89
Mona	717.70	418.24	(299.46)	(41.72)
Nephi	32,752.91	41,855.77	9,102.86	28.67
Total Cities & Towns	$ 38,995.55	$ 47,216.85	$ 8,221.30	21.08
Total Juab County including Cities & Towns	$ 42,544.03	$ 50,368.24	$ 7,824.21	18.39
Kane County	$ 6,278.17	$ 8,513.61	$ 2,235.44	35.61
Cities & Towns				
Alton	169.29	157.82	(11.47)	(6.78)
Glendale	1,012.67	1,186.19	173.52	17.13
Kanab	15,916.70	18,896.39	2,979.69	18.72
Orderville	1,774.36	1,775.33	.97	.05
Total Cities & Towns	$ 18,873.02	$ 22,015.73	$ 3,142.71	16.65
Total Kane County including Cities & Towns	$ 25,151.19	$ 30,529.34	$ 5,378.15	21.38
Millard County	$ 8,696.59	$ 11,226.14	$ 2,529.55	29.09
Cities & Towns				
Delta	26,182.18	35,485.66	9,303.48	35.53
Fillmore	20,045.53	27,093.07	7,047.54	35.16
Hinckley	1,500.50	914.90	(585.60)	(39.03)
Holden	967.11	1,512.41	545.30	56.38
Kanosh	1,231.07	1,524.16	293.09	23.81
Leamington	120.90	266.34	145.44	120.30
Lynndyl	213.12	362.95	149.83	70.30
Meadow	689.92	716.64	26.72	3.87
Oak City	658.54	552.99	(105.55)	(16.03)
Scipio	483.30	823.35	340.05	70.36
Total Cities & Towns	$ 52,092.17	$ 69,252.47	$ 17,160.30	32.94
Total Millard County including Cities & Towns	$ 60,788.76	$ 80,478.61	$ 19,689.85	32.39
Morgan County	$ 20,832.86	$ 27,092.96	$ 6,260.10	30.05
Piute County	$ 616.83	$ 520.76	$ (96.07)	(15.57)
Cities & Towns				

Total Cities & Towns	$ 18,873.02	$ 22,015.73	$ 3,142.71	16.65
Total Kane County including Cities & Towns	$ 25,151.19	$ 30,529.34	$ 5,378.15	21.38
Millard County	$ 8,696.59	$ 11,226.14	$ 2,529.55	29.09
Cities & Towns				
Delta	26,182.18	35,485.66	9,303.48	35.53
Fillmore	20,045.53	27,093.07	7,047.54	35.16
Hinckley	1,500.50	914.90	(585.60)	(39.03)
Holden	967.11	1,512.41	545.30	56.38

Kanosh	1,231.07	1,524.16	293.09	23.81
Leamington	120.90	266.34	145.44	120.30
Lynndyl	213.12	362.95	149.83	70.30
Meadow	689.92	716.64	26.72	3.87
Oak City	658.54	552.99	(105.55)	(16.03)
Scipio	483.30	823.35	340.05	70.36
Total Cities & Towns	$ 52,092.17	$ 69,252.47	$ 17,160.30	32.94
Total Millard County including Cities & Towns	$ 60,788.76	$ 80,478.61	$ 19,689.85	32.39
Morgan County	$ 20,832.86	$ 27,092.96	$ 6,260.10	30.05
Piute County	$ 616.83	$ 520.76	$ (96.07)	(15.57)
Cities & Towns				
Circleville	2,818.01	2,045.62	(772.39)	(27.41)
Junction	439.25	405.30	(33.95)	(7.73)
Marysvale	1,211.88	911.98	(299.90)	(24.75)
Total Cities & Towns	$ 4,469.14	$ 3,362.90	$ (1,106.24)	(24.75)
Total Piute County including Cities & Towns	$ 5,085.97	$ 3,883.66	$ (1,202.31)	(23.84)
Salt Lake County	$ 1,865,476.72	$ 2,186,416.14	$320,939.42	17.20
Cities & Towns				
Alta (3) See notes	9,608.46	15,662.31	6,053.85	63.01
Bingham (4) See notes	562.19	478.03	(84.16)	(14.97)
Midvale	82,345.15	97,555.45	15,210.30	18.47
Murray	475,348.02	599,179.85	123,831.83	26.05
Riverton	28,371.38	39,536.17	11,164.79	39.35
Salt Lake City	3,816,830.61	4,255,998.67	439,168.06	11.51

SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND UST TAX TO PARTICIPATING UNITS—Continued

	Net Distribution after Adm. Costs 7-1-70 to 6-30-71	Net Distribution after Adm. Costs 7-1-71 to 6-30-72	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Sandy	46,938.87	66,672.95	19,734.08	42.04
South Jordan	3,569.94	3,198.92	(371.02)	(10.39)
South Salt Lake	396,597.80	465,277.08	68,679.28	17.32
West Jordan	32,533.33	40,326.53	7,793.20	23.95
Total Cities & Towns	$ 4,892,705.75	$ 5,583,885.96	$691,180.21	14.13
Total Salt Lake County including Cities & Towns	$ 6,758,182.47	$ 7,770,302.10	$1,012,119.63	14.98
San Juan County	$ 23,206.11	$ 32,533.39	$ 9,327.28	40.19
Cities & Towns				
Blanding	18,060.40	19,667.79	1,607.39	8.90
Monticello	14,556.08	15,076.49	520.41	3.58
Total Cities & Towns	$ 32,616.48	$ 34,744.28	$ 2,127.80	6.52
Total San Juan County including Cities & Towns	$ 55,822.59	$ 67,277.67	$ 11,455.08	20.52
Sanpete County	$ 6,565.10	$ 8,890.72	$ 2,325.62	35.42
Cities & Towns				
Centerfield	1,964.14	2,014.31	50.17	2.55
Ephraim	12,804.72	13,665.57	860.85	6.72
Fairview	3,011.61	3,135.60	123.99	23.52
Fayette	175.93	120.20	(55.73)	(31.68)
Fountain Green	1,292.70	1,152.92	(139.78)	(10.81)
Gunnison	21,991.75	26,194.84	4,203.09	19.11
Manti	13,128.92	14,297.25	1,168.33	8.90
Mayfield	578.20	481.10	(97.10)	(16.79)
Moroni	5,935.93	5,352.19	(583.74)	(9.83)
Mt. Pleasant	13,792.34	14,955.00	1,162.66	8.43
Spring City	763.49	966.26	202.77	26.56
Sterling	609.44	603.50	(5.94)	(.97)
Wales	77.53	39.47	(38.06)	(49.09)
Total Cities & Towns	$ 76,126.70	$ 82,978.21	$ 6,851.51	9.00
Total Sampete County including Cities & Towns	$ 82,691.80	$ 91,868.93	$ 9,177.13	11.10

Total San Juan County including Cities & Towns	$ 55,822.59	$ 67,277.67	$ 11,455.08	20.52
Sanpete County	$ 6,565.10	$ 8,890.72	$ 2,325.62	35.42
Cities & Towns				
Centerfield	1,964.14	2,014.31	50.17	2.55
Ephraim	12,804.72	13,665.57	860.85	6.72
Fairview	3,011.61	3,135.60	123.99	23.52
Fayette	175.93	120.20	(55.73)	(31.68)
Fountain Green	1,292.70	1,152.92	(139.78)	(10.81)
Gunnison	21,991.75	26,194.84	4,203.09	19.11
Manti	13,128.92	14,297.25	1,168.33	8.90
Mayfield	578.20	481.10	(97.10)	(16.79)
Moroni	5,935.93	5,352.19	(583.74)	(9.83)
Mt. Pleasant	13,792.34	14,955.00	1,162.66	8.43
Spring City	763.49	966.26	202.77	26.56
Sterling	609.44	603.50	(5.94)	(.97)
Wales	77.53	39.47	(38.06)	(49.09)
Total Cities & Towns	$ 76,126.70	$ 82,978.21	$ 6,851.51	9.00
Total Sampete County including Cities & Towns	$ 82,691.80	$ 91,868.93	$ 9,177.13	11.10
Sevier County	$ 10,142.62	$ 12,056.07	$ 1,913.45	18.87
Cities & Towns				
Annabella	55.52	83.92	28.40	51.15
Aurora	1,273.74	1,280.08	6.34	.50
Elsinore	933.26	1,141.89	208.63	22.35
Glenwood	64.75	90.85	26.10	40.31
Joseph	357.40	321.48	(35.92)	(10.05)
Monroe	4,225.43	4,681.92	456.49	10.80
Redmond	901.69	1,590.58	688.89	76.40
Richfield	89,209.35	105,108.93	15,899.58	17.82
Salina	18,199.72	24,938.20	6,738.48	37.03
Sigurd	465.37	993.94	528.57	113.58
Total Cities & Towns	$ 115,686.23	$ 140,231.79	$ 24,545.56	21.22
Total Sevier County including Cities & Towns	$ 125,828.85	$ 152,287.86	$ 26,459.01	21.03

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

	Net Distribution after Adm. Costs 7-1-70 to 6-30-71	Net Distribution after Adm. Costs 7-1-71 to 6-30-72	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Summit County	$ 11,092.36	$ 13,458.03	$ 2,365.67	21.33
Cities & Towns				
Coalville	9,828.21	13,187.86	3,359.65	34.18
Francis	375.78	477.24	101.46	27.00
Henefer	1,928.65	1,850.79	(77.86)	(4.04)
Kamas	8,317.00	9,129.53	812.53	9.77
Oakley	894.36	1,012.72	118.36	13.23
Park City	19,385.59	31,010.07	11,624.48	59.96
Total Cities & Towns	$ 40,729.59	$ 56,668.21	$ 15,938.62	39.13
Total Summit County including Cities & Towns	$ 51,821.95	$ 70,126.24	$ 18,304.29	35.32
Tooele County	$ 18,969.59	$ 26,297.59	$ 7,328.00	38.63
Cities & Towns				
Grantsville	12,382.30	17,183.36	4,801.06	38.77
Stockton	994.70	1,314.33	319.63	32.13
Tooele	121,336.88	159,390.43	38,053.55	31.36
Wendover	8,219.77	12,556.65	4,336.88	52.76
Total Cities & Towns	$ 142,933.65	$ 190,444.77	$ 47,511.12	33.24
Total Tooele County including Cities & Towns	$ 161,903.24	$ 216,742.36	$ 54,839.12	33.87
Uintah County	$ 65,428.53	$ 98,509.15	$ 33,080.62	50.56
Cities & Towns				
Maeser (5) See notes	3,005.04	95.81	(2,909.23)	(96.81)
Vernal	84,361.26	114,156.79	29,795.53	35.32
Total Cities & Towns	$ 87,366.30	$ 114,252.60	$ 26,886.30	30.77
Total Uintah County including Cities & Towns	$ 152,794.83	$ 212,761.75	$ 59,966.92	39.25
Utah County	$ 145,040.98	$ 131,658.72	$ (13,382.26)	(9.23)
Cities & Towns				
Alpine	1,356.52	2,420.92	1,064.40	78.47
American Fork	76,292.18	106,888.27	30,596.09	40.10

Cities & Towns				
Grantsville	12,382.30	17,183.36	4,801.06	38.77
Stockton	994.70	1,314.33	319.63	32.13
Tooele	121,336.88	159,390.43	38,053.55	31.36
Wendover	8,219.77	12,556.65	4,336.88	52.76
Total Cities & Towns	$ 142,933.65	$ 190,444.77	$ 47,511.12	33.24
Total Tooele County including Cities & Towns	$ 161,903.24	$ 216,742.36	$ 54,839.12	33.87
Uintah County	$ 65,428.53	$ 98,509.15	$ 33,080.62	50.56

Cities & Towns				
Maeser (5) See notes	3,005.04	95.81	(2,909.23)	(96.81)
Vernal	84,361.26	114,156.79	29,795.53	35.32
Total Cities & Towns	$ 87,366.30	$ 114,252.60	$ 26,886.30	30.77
Total Uintah County including Cities & Towns	$ 152,794.83	$ 212,761.75	$ 59,966.92	39.25
Utah County	$ 145,040.98	$ 131,658.72	$ (13,382.26)	(9.23)
Cities & Towns				
Alpine	1,356.52	2,420.92	1,064.40	78.47
American Fork	76,292.18	106,888.27	30,596.09	40.10
Genola	438,71	433.47	(5.24)	(1.19)
Goshen	928.46	889.25	(39.21)	(4.22)
Lehi	19,604.10	24,726.81	5,122.71	26.13
Lindon	11,353.05	16,201.91	4,848.86	42.71
Mapleton	1,546.70	1,625.74	79.04	5.11
Orem	138,459.08	195,314.80	56,855.72	41.06
Payson	29,786.00	37,411.21	7,625.21	25.60
Pleasant Grove	24,862.88	30,612.16	5,749.28	23.12
Provo	611,329.35	700,614.51	89,285.16	14.61
Salem	3,294.76	3,896.30	601.54	18.26
Santaquin	5,410.06	6,156.20	746.14	13.79
Spanish Fork	59,607.38	69,633.04	10,025.66	16.82
Springville	56,431.98	64,477.96	8,045.98	14.26
Total Cities & Towns	$ 1,040,701.21	$ 1,261,302.55	$220,601.34	21.20
Total Utah County including Cities & Towns	$ 1,185,742.19	$ 1,392,961.27	$207,219.08	17.48

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

	Net Distribution after Adm. Costs 7-1-70 to 6-30-71	Net Distribution after Adm. Costs 7-1-71 to 6-30-72	Amount of increase or (Decrease)	Percent of increase or (Decrease)
Wasatch County	$ 15,622.16	$ 20,868.90	$ 5,246.74	33.59
Cities & Towns				
Charleston	185.45	410.63	225.18	121.42
Heber	33,940.24	35,488.56	1,548.32	4.56
Midway	4,560.73	5,297.40	736.67	16.15
Wallsburg	159.21	328.82	169.61	106.53
Total Cities & Towns	$ 38,845.63	$ 41,525.41	$ 2,679.78	6.90
Total Wasatch County including Cities & Towns	$ 54,467.79	$ 62,394.31	$ 7,926.52	14.55
Washington County	$ 8,314.02	$ 15,779.00	$ 7,464.98	89.79
Cities & Towns				
Enterprise	1,615.74	1,893.69	277.94	17.20
Hurricane	17,475.89	18,510.56	1,034.67	5.92
Ivins	178.80	202.92	24.12	13.49
LaVerkin	587.87	818.22	230.35	39.18
Leeds	309.26	218.03	(91.23)	(29.50)
New Harmony	35.90	47.91	12.01	33.45
St. George	117,349.81	136,415.76	19,065.95	16.25
Santa Clara	1,198.66	1,473.34	274.68	22.92
Springdale	3,183.52	6,594.23	3,410.71	107.14
Toquerville	275.45	274.29	(1.16)	(.42)
Virgin	223.83	238.69	14.86	6.84
Washington	4,075.03	2,477.00	(1,598.03)	(39.22)
Total Cities & Towns	$ 146,509.77	$ 169,164.64	$ 22,654.87	15.46
Total Washington County including Cities & Towns	$ 154,823.79	$ 184,943.64	$ 30,119.85	19.45
Wayne County	$ 2,599.17	$ 2,784.14	$ 184.97	7.12
Cities & Towns				
Bicknell	1,985.85	1,787.57	(198.28)	(9.98)
Loa	2,377.45	2,248.69	(128.76)	(5.42)
Torrey	153.60	209.14	55.54	36.16
Total Cities & Towns	$ 4,516.90	$ 4,245.40	$ (271.50)	(6.01)
Total Wayne County				

Hurricane	17,475.89	18,510.56	1,034.67	5.92
Ivins	178.80	202.92	24.12	13.49
LaVerkin	587.87	818.22	230.35	39.18
Leeds	309.26	218.03	(91.23)	(29.50)
New Harmony	35.90	47.91	12.01	33.45
St. George	117,349.81	136,415.76	19,065.95	16.25
Santa Clara	1,198.66	1,473.34	274.68	22.92
Springdale	3,183.52	6,594.23	3,410.71	107.14
Toquerville	275.45	274.29	(1.16)	(.42)
Virgin	223.83	238.69	14.86	6.84
Washington	4,075.03	2,477.00	(1,598.03)	(39.22)
Total Cities & Towns	$ 146,509.77	$ 169,164.64	$ 22,654.87	15.46
Total Washington County including Cities & Towns	$ 154,823.79	$ 184,943.64	$ 30,119.85	19.45
Wayne County	$ 2,599.17	$ 2,784.14	$ 184.97	7.12
Cities & Towns				
Bicknell	1,985.85	1,787.57	(198.28)	(9.98)
Loa	2,377.45	2,248.69	(128.76)	(5.42)
Torrey	153.60	209.14	55.54	36.16
Total Cities & Towns	$ 4,516.90	$ 4,245.40	$ (271.50)	(6.01)
Total Wayne County including Cities & Towns	$ 7,116.07	$ 7,029.54	$ (86.53)	(1.22)
Weber County	$ 1,459,018.02	$ 1,651,946.16	$192,928.14	13.22
GRAND TOTAL	$12,075,067.03	$14,012,913.71	$1,937,846.68	16.05

Changes since last report:
(1) Helper, Carbon County, contract effective 7-1-71
(2) Price, Carbon County, contract effective 7-1-71
(3) Alta, Salt Lake County, contract effective 10-1-70
(4) Bingham, Salt Lake County, disincorporated 11-22-71 and withdrawn
(5) Maeser, Uintah County, withdrawn 7-1-71

DISTRIBUTION OF TRANSIENT ROOM TAX

SUMMARY OF DISTRIBUTION OF TRANSIENT ROOM TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1970-71 AND 1971-72

UNIT	Date Contract Effective	Net Distribution after Adm. Costs 7-1-70 to 6-30-71	Net Distribution after Adm. Costs 7-1-71 to 6-30-72	Amount of Increase or (decrease)	Percent of Increase or (decrease)
Box Elder County ...	7-1-70	$ 2,868.45	$ 4,732.62	$ 1,864.17	65.00
Davis County	4-1-70	827.95	1,111.56	283.61	34.25
Garfield County	1-1-69	2,880.12	3,199.59	319.47	11.09
Grand County	5-1-70	10,458.79	13,155.23	2,696.44	25.78
Kane County	1-1-72	-----	737.35	737.35	-----
Salt Lake County	7-1-65	203,305.32	226,575.23	23,269.91	11.45
San Juan County	4-1-70	4,187.21	4,182.22	(4.99)	(.12)
Summit County	10-1-71	-----	6,380.79	6,380.79	-----
Utah County	4-1-71	-----	13,938.47	13,938.47	-----
Wasatch County	4-1-71	-----	4,783.78	4,783.78	-----
Weber County	1-1-70	20,979.86	25,437.31	4,457.45	21.25
GRAND TOTAL		$ 245,507.70	$ 304,234.15	$ 58,726.45	-----

Wasatch County	4-1-71	-----	4,783.78	4,783.78	-----	
Weber County	1-1-70	20,979.86	25,437.31	4,457.45	21.25	
GRAND TOTAL		$ 245,507.70	$ 304,234.15	$ 58,726.45	-----	

PROPERTY TAXES FOR THE CALENDAR YEARS 1970 AND 1971

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

	Calendar Years 1970	Calendar Years 1971	Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
Residential Real Estate	$ 10,460,909	$ 11,362,259	$ 901,350	8.62
Commercial and Industrial Real Estate	5,913,233	6,407,194	493,961	8.35
Agricultural Real Estate	5,385,091	5,511,587	126,496	2.35
Unclassified Real Estate	85,783	92,941	7,158	8.34
Residential Buildings	43,889,916	46,567,848	2,677,932	6.10
Commercial and Industrial Buildings	17,118,950	18,762,685	1,643,735	9.60
Agricultural Buildings	992,690	1,063,219	70,529	7.10
Motor Vehicles	11,261,722	12,033,034	771,312	6.85
Merchandise and Fixtures	7,831,018	6,773,504	(1,057,514)	(13.50)
Commercial and Industrial Machinery	5,466,861	5,772,922	306,061	5.60
Agricultural Machinery	594,285	641,863	47,578	8.01
Other Personal Property	705,746	1,611,780	906,034	128.38
Range Cattle	520,948	540,226	19,278	3.70
Other Cattle	300,938	311,705	10,767	3.58
Horses and Mules	55,530	55,940	410	.74
Sheep	323,285	304,977	(18,308)	(5.66)
Other Animals	34,869	26,043	(8,826)	(25.31)
Poultry	9,544	8,395	(1,149)	(12.04)
Air Lines	351,898	363,950	12,052	3.42
Bus Lines	375,214	421,359	46,145	12.30
Car Companies	258,635	285,022	26,387	10.20
Express Company	6,127	5,943	(184)	(3.00)
Gas Distribution	2,642,179	2,651,807	9,628	.36
Pipe Line Companies	892,187	856,449	(35,738)	(4.01)
Power Companies	5,593,697	5,875,261	281,564	5.03
Railroad Companies	4,607,162	4,594,924	(12,238)	(.27)
Telegraph Company	48,833	39,644	(9,189)	(18.82)
Telephone Companies	5,534,641	6,093,646	559,005	10.10
Terminal Companies	162,407	159,896	(2,511)	(1.55)
Transit-Traction Companies	4,543	———	(4,543)	(100.00)
Water Companies	29,715	30,202	487	1.64
Mining Companies	19,671,978	25,590,513	5,918,535	30.09
Oil & Gas Production	2,991,433	3,063,624	72,191	2.41
TOTALS	$154,121,967	$ 167,880,362	$ 13,758,395	8.93
By County Assessor	$110,951,318	$ 117,848,122	$ 6,896,804	6.22
By State Tax Commission	$ 43,170,649	$ 50,032,240	$ 6,861,591	15.89

DISTRIBUTION OF PROPERTY TAXES ACCORDING TO PURPOSE

TOTALS FOR STATE

	Calendar Years 1970	1971	Increase or (Decrease)	Percent of Change
District Schools	$ 97,675,397	$103,915,321	$ 6,239,924	6.39
Cities & Towns	20,366,055	21,336,851	970,796	4.77
County	29,128,751	35,064,135	5,935,384	20.38
Special Taxing Districts	6,747,240	7,369,888	622,648	9.23
Bounty	204,524	194,167	(10,357)	(5.06)
TOTALS	$154,121,967	$167,880,362	$13,758,395	8.93

TOTALS FOR EACH COUNTY

Beaver County

District Schools	$ 413,706	$ 372,756	$ (40,950)	(9.90)
Cities and Towns	55,646	56,822	1,176	2.11
County	73,066	96,966	23,900	32.71
Special Taxing Districts	22,475	21,197	(1,278)	(5.69)
Bounty	8,418	7,332	(1,086)	(12.90)
TOTALS	$ 573,311	$ 555,073	$ (18,238)	(3.18)

Box Elder County

District Schools	$ 3,395,835	$ 3,384,200	$ (11,635)	(.34)
Cities and Towns	391,570	389,954	(1,616)	(.41)
County	552,962	551,067	(1,895)	(.34)
Special Taxing Districts	88,315	153,492	65,177	73.80
Bounty	16,879	18,715	1,836	10.88
TOTALS	$ 4,445,561	$ 4,497,428	$ 51,867	1.17

Cache County

District Schools	$ 2,765,919	$ 2,838,854	$ 72,935	2.64
Cities and Towns	527,067	529,046	1,979	.38
County	620,674	636,909	16,235	2.62
Special Taxing Districts	12,221	10,384	(1,837)	(15.03)
Bounty	3,259	3,368	109	3.34
TOTALS	$ 3,929,140	$ 4,018,561	$ 89,421	2.28

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District Schools	$
Cities and Towns	
County	
Special Taxing Districts	
Bounty	
TOTALS	$

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Bounty	
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County	
Special Taxing Districts	
Bounty	
TOTALS	$

RTY TAXES
POSE

'1	Increase or (Decrease)	Percent of Change
TE		
5,321	$ 6,239,924	6.39
6,851	970,796	4.77
4,135	5,935,384	20.38
9,888	622,648	9.23
4,167	(10,357)	(5.06)
0,362	$13,758,395	8.93

OUNTY

2,756	$ (40,950)	(9.90)
6,822	1,176	2.11
5,966	23,900	32.71
1,197	(1,278)	(5.69)
7,332	(1,086)	(12.90)
5,073	$ (18,238)	(3.18)

4,200	$ (11,635)	(.34)
0,954	(1,616)	(.41)
,067	(1,895)	(.34)
3,492	65,177	73.80
3,715	1,836	10.88
,428	$ 51,867	1.17

,854	$ 72,935	2.64
,046	1,979	.38
,909	16,235	2.62
,384	(1,837)	(15.03)
,368	109	3.34
,561	$ 89,421	2.28

Carbon County

	1970	1971	Increase or (Decrease)	Percent of Change
District Schools	$ 1,901,664	$ 1,973,291	$ 71,627	3.77
Cities and Towns	139,996	140,967	971	.69
County	450,775	459,224	8,449	1.87
Special Taxing Districts	110,264	122,576	12,312	11.17
Bounty	3,149	2,156	(993)	(31.53)
TOTALS	$ 2,605,848	$ 2,698,214	$ 92,366	3.54

Daggett County

District Schools	$ 93,404	$ 100,629	$ 7,225	7.74
Cities and Towns	9.930	9.336	(594)	(5.98)
County	35,675	38,435	2,760	7.74
Special Taxing Districts	—	—	—	—
Bounty	1,786	1,646	(140)	(7.84)
TOTALS	$ 140,7955	$ 150,046	$ 9,251	6.57

Davis County

District Schools	$ 5,736,021	$ 5,877,975	$ 141,954	2.47
Cities and Towns	1,469,086	1,523,642	54,556	3.71
County	1,237,801	1,403,373	165,572	13.38
Special Taxing Districts	760,104	769,116	9,012	1.19
Bounty	1,421	1,395	(26)	(1.83)
TOTALS	$ 9,204,433	$ 9,575,501	$ 371,068	4.03

Duchesne County

District Schools	$ 780,764	$ 868,168	$ 87,404	11.19
Cities and Towns	78,618	83,583	4,965	6.32
County	277,556	299,910	22,354	8.05
Special Taxing Districts	15,681	17,437	1,756	11.20
Bounty	11,845	12,210	365	3.08
TOTALS	$ 1,164,464	$ 1,281,308	$ 116,844	10.03

Emery County

District Schools	$ 512,471	$ 506,435	$ (6,036)	(1.18)
Cities and Towns	53,277	53,229	(48)	(.09)
County	154,862	163,106	8,244	5.32
Special Taxing Districts	8,680	8,618	(62)	(.71)
Bounty	5,173	4,659	(514)	(9.94)
TOTALS	$ 734,463	$ 736,047	$ 1,584	.22

Garfield County

	1970	1971	Increase or (Decrease)	Percent of Change
District Schools	$ 346,345	$ 363,440	$ 17,095	4.94
Cities and Towns	41,518	41,664	146	.35
County	89,960	94,400	4,440	4.94
Special Taxing Districts	7,066	8,119	1,053	14.90
Bounty	1,670	1,544	(126)	(7.54)
TOTALS	$ 486,559	$ 509,167	$ 22,608	4.65

Grand County

District Schools	$ 1,049,075	$ 939,847	$ (109,228)	(10.41)
Cities and Towns	92,427	93,913	1,486	1.61
County	288,940	280,831	(8,109)	(2.81)
Special Taxing Districts	19,819	31,358	11,539	58.22
Bounty	6,050	4,820	(1,230)	(20.33)
TOTALS	$ 1,456,311	$ 1,350,769	$ (105,542)	(7.25)

Iron County

District Schools	$ 1,546,129	$ 1,662,494	$ 116,365	7.53
Cities and Towns	257,652	260,351	2,699	1.05
County	363,046	386,390	23,344	6.43
Special Taxing Districts	---------	---------	---------	---------
Bounty	10,682	10,447	(235)	(2.20)
TOTALS	$ 2,177,509	$ 2,319,682	$ 142,173	6.53

Juab County

District Schools	$ 531,279	$ 541,528	$ 10,249	1.93
Cities and Towns	61,680	62,507	827	1.34
County	119,490	137,501	18,011	15.07
Special Taxing Districts	9,960	9,951	(9)	(.09)
Bounty	10,040	10,177	137	1.36
TOTALS	$ 732,449	$ 761,664	$ 29,215	3.99

Kane County

District Schools	$ 234,725	$ 223,207	$ (11,518)	(4.91)
Cities and Towns	34,796	35,582	786	2.26
County	80,776	76,812	(3,964)	(4.91)
Special Taxing Districts	---------	---------	---------	---------
Bounty	1,489	853	(636)	(42.71)
TOTALS	$ 351,786	$ 336,454	$ (15,332)	(4.36)

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District Schools ..... $
Cities and Towns .....
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Special Taxing Districts .....
Bounty .....
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Salt

District Schools ..... $ 50,
Cities and Towns 10,
County 17,
Special Taxing Districts 4,
Bounty .....
TOTALS ..... $ 81,

	Increase or (Decrease)	Percent of Change
440	$ 17,095	4.94
664	146	.35
400	4,440	4.94
119	1,053	14.90
544	(126)	(7.54)
167	$ 22,608	4.65

347	$ (109,228)	(10.41)
013	1,486	1.61
331	(8,109)	(2.81)
358	11,539	58.22
320	(1,230)	(20.33)
69	$ (105,542)	(7.25)

94	$ 116,365	7.53
51	2,699	1.05
90	23,344	6.43
----	---------	--------
47	(235)	(2.20)
82	$ 142,173	6.53

28	$ 10,249	1.93
07	827	1.34
01	18,011	15.07
51	(9)	(.09)
77	137	1.36
64	$ 29,215	3.99

07	$ (11,518)	(4.91)
2	786	2.26
2	(3,964)	(4.91)
--	---------	---------
3	(636)	(42.71)
4	$ (15,332)	(4.36)

Millard County

	1970	1971	Increase or (Decrease)	Percent of Change
District Schools	$ 984,618	$ 1,013,826	$ 29,208	2.97
Cities and Towns	69,261	70,774	1,513	2.18
County	183,589	189,035	5,446	2.97
Special Taxing Districts	68,397	101,721	33,324	48.72
Bounty	28,219	22,719	(5,500)	(19.49)
TOTALS	$ 1,334,084	$ 1,398,075	$ 63,991	4.80

Morgan County

District Schools	$ 529,572	$ 540,279	$ 10,707	2.02
Cities and Towns	21,132	21,692	560	2.65
County	168,361	174,367	6,006	3.57
Special Taxing Districts	10,204	10,410	206	2.02
Bounty	1,012	1,203	191	18.87
TOTALS	$ 730,281	$ 747,951	$ 17,670	2.42

Piute County

District Schools	$ 139,736	$ 154,572	$ 14,836	10.62
Cities and Towns	9,437	11,979	2,542	26.94
County	33,074	39,634	6,560	19.83
Special Taxing Districts	2,756	3,049	293	10.63
Bounty	1,243	1,383	140	11.26
TOTALS	$ 186,246	$ 210,617	$ 24,371	13.09

Rich County

District Schools	$ 246,327	$ 253,360	$ 7,033	2.86
Cities and Towns	5,544	7,128	1,584	28.57
County	52,638	60,449	7,811	14.84
Special Taxing Districts	7,655	7,901	246	3.21
Bounty	3,856	3,812	(44)	(1.14)
TOTALS	$ 316,020	$ 332,650	$ 16,630	5.26

Salt Lake County

District Schools	$ 50,036,176	$ 55,064,952	$ 5,028,776	10.05
Cities and Towns	10,173,505	10,496,534	323,029	3.18
County	17,254,909	22,397,589	5,142,680	29.80
Special Taxing Districts	4,260,402	4,673,858	413,456	9.70
Bounty	3,375	2,931	(444)	(13.16)
TOTALS	$ 81,728,367	$ 92,635,864	$10,907,497	13.35

San Juan County

	1970	1971	Increase or (Decrease)	Percent of Change
District Schools	$ 1,645,698	$ 1,625,346	$ (20,352)	(1.24)
Cities and Towns	44,164	49,303	5,139	11.64
County	834,705	805,647	(29,058)	(3.48)
Special Taxing Districts	29,792	53,486	23,694	79.53
Bounty	2,640	2,073	(567)	(21.48)
TOTALS	$ 2,556,999	$ 2,535,855	$ (21,144)	(.83)

Sanpete County

District Schools	$ 788,167	$ 780,421	$ (7,746)	(.98)
Cities and Towns	117,619	117,599	(20)	(.02)
County	196,592	202,412	5,820	2.96
Special Taxing Districts	8,271	22,490	14,219	171.91
Bounty	12,786	13,107	321	2.51
TOTALS	$ 1,123,435	$ 1,136,029	$ 12,594	1.12

Sevier County

District Schools	$ 792,446	$ 804,221	$ 11,775	1.49
Cities and Towns	118,428	123,263	4,835	4.08
County	166,212	168,682	2,470	1.49
Special Taxing Districts	16,789	17,039	250	1.49
Bounty	10,316	6,892	(3,424)	(33.19)
TOTALS	$ 1,104,191	$ 1,120,097	$ 15,906	1.44

Summit County

District Schools	$ 994,887	$ 1,018,096	$ 23,209	2.33
Cities and Towns	111,507	116,656	5,149	4.62
County	228,216	209,895	(18,321)	(8.03)
Special Taxing Districts	19,758	20,118	360	1.82
Bounty	3,390	3,179	(211)	(6.22)
TOTALS	$ 1,357,758	$ 1,367,944	$ 10,186	.75

Tooele County

District Schools	$ 1,378,417	$ 1,380,814	$ 2,397	.17
Cities and Towns	460,351	463,752	3,401	.74
County	306,639	321,800	15,161	4.94
Special Taxing Districts	--------	--------	--------	--------
Bounty	24,454	24,317	(137)	(.56)
TOTALS	$ 2,169,861	$ 2,190,683	$ 20,822	.96

District Schools
Cities and Towns
County
Special Taxing Districts
Bounty
TOTALS

District Schools
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District Schools
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Special Taxing Districts
Bounty
TOTALS

/1	Increase or (Decrease)	Percent of Change
346	$ (20,352)	(1.24)
303	5,139	11.64
647	(29,058)	(3.48)
486	23,694	79.53
073	(567)	(21.48)
855	$ (21,144)	(.83)
421	$ (7,746)	(.98)
599	(20)	(.02)
412	5,820	2.96
490	14,219	171.91
107	321	2.51
029	$ 12,594	1.12
221	$ 11,775	1.49
263	4,835	4.08
682	2,470	1.49
039	250	1.49
892	(3,424)	(33.19)
097	$ 15,906	1.44
096	$ 23,209	2.33
656	5,149	4.62
895	(18,321)	(8.03)
118	360	1.82
179	(211)	(6.22)
944	$ 10,186	.75
814	$ 2,397	.17
752	3,401	.74
800	15,161	4.94
------	--------	--------
317	(137)	(.56)
683	$ 20,822	.96

Uintah County

	1970	1971	Increase or (Decrease)	Percent of Change
District Schools	$ 1,804,016	$ 1,844,275	$ 40,259	2.23
Cities and Towns	70,690	67,464	(3,226)	(4.56)
County	380,375	369,418	(10,957)	(2.88)
Special Taxing Districts	41,359	57,508	16,149	39.05
Bounty	14,755	15,969	1,214	8.23
TOTALS	$ 2,311,195	$ 2,354,634	$ 43,439	1.88

Utah County

District Schools	$ 9,547,802	$ 9,871,719	$ 323,917	3.39
Cities and Towns	2,592,873	2,733,030	140,157	5.41
County	1,679,338	1,969,208	289,870	17.26
Special Taxing Districts	216,753	224,245	7,492	3.46
Bounty	8,689	9,555	866	9.97
TOTALS	$ 14,045,455	$ 14,807,757	$ 762,302	5.43

Wasatch County

District Schools	$ 604,031	$ 675,816	$ 71,785	11.88
Cities and Towns	37,094	45,118	8,024	21.63
County	226,665	237,250	10,585	4.67
Special Taxing Districts	17,788	17,519	(269)	(1.51)
Bounty	1,356	869	(487)	(35.91)
TOTALS	$ 886,934	$ 976,572	$ 89,638	10.11

Washington County

District Schools	$ 699,760	$ 810,437	$ 110,677	15.82
Cities and Towns	165,166	188,202	23,036	13.95
County	211,572	245,035	33,463	15.82
Special Taxing Districts	10,296	12,570	2,274	22.09
Bounty	1,347	1,066	(281)	(20.86)
TOTALS	$ 1,088,141	$ 1,257,310	$ 169,169	15.55

Wayne County

District Schools	$ 84,891	$ 79,869	$ (5,022)	(5.92)
Cities and Towns	3,497	3,570	73	2.09
County	33,611	33,925	314	.93
Special Taxing Districts	———	———	———	———
Bounty	3,763	3,671	(92)	(2.44)
TOTALS	$ 125,762	$ 121,035	$ (4,727)	(3.76)

Weber County

	1970	1971	Increase or (Decrease)	Percent of Change
District Schools	$ 8,091,516	$ 8,344,494	$ 252,978	3.13
Cities and Towns	3,152,524	3,540,191	387,667	12.30
County	2,826,672	3,014,865	188,193	6.66
Special Taxing Districts	982,435	995,726	13,291	1.35
Bounty	1,462	2,099	637	43.57
TOTALS	$ 15,054,609	$ 15,897,375	$ 842,766	5.60

971	Increase or (Decrease)	Percent of Change
4,494	$ 252,978	3.13
0,191	387,667	12.30
4,865	188,193	6.66
5,726	13,291	1.35
2,099	637	43.57
7,375	$ 842,766	5.60

TRENDS IN TAXATION

STATEMENT SHOWING SHIFT IN PROPORTION OF TOTAL PROPERTY TAXES AS COMPARED WITH EXCISE TAXES OVER A TEN YEAR PERIOD

TRENDS IN TAXATION
TEN YEAR COMPARATIVE REPORT OF PROPERTY TAXES LEVIED AND EXCISE TAXES COLLECTED

FOR CALENDAR YEARS 1962 – 71 and FISCAL YEARS JULY 1 to JUNE 30, 1963 –72

Period Calendar Year	Period Fiscal Year	Property Taxes Levied Calendar Year	Excise Taxes Net Collection Fiscal Year	Total	Property Taxes % of Total	Excise Taxes % of Total
1962 –	63	$ 96,568,098	$115,844,606	$212,412,704	45.46	54.54
1963 –	64	106,837,362	129,512,786	236,350,148	45.20	54.80
1964 –	65	114,724,732	137,228,341	251,953,073	45.53	54.47
1965 –	66	122,636,258	159,792,425	282,428,683	43.42	56.58
1966 –	67	125,365,577	169,597,550	294,963,127	42.50	57.50
1967 –	68	131,868,556	181,008,431	312,876,987	42.15	57.85
1968 –	69	136,759,729	196,596,698	333,356,427	41.03	58.97
1969 –	70	144,473,414	244,628,477	389,101,891	37.13	62.87
1970 –	71	154,121,967	261,929,882	416,051,849	37.04	62.96
1971 –	72	167,880,362	300,499,897	468,380,259	35.84	64.16
Rate of Increase in 10 Years		73.85%	159.40%	120.50%		

Property taxes which are reported above represent the gross amount which was levied for all state and local purposes for each of the years as indicated. No adjustments have been made for loss in collections due to duplicate assessments or for other errors.

The excise taxes listed above show the net amount collected after adjustments were made for refunds and for other causes. It should be noted that the state tax commission collects all state excise taxes and also the Uniform Local Sales and Use Tax and Transient Room Tax. The collections of these local excise taxes are included above.