TWENTY-SECOND BIENNIAL REPORT
of the
UTAH STATE TAX COMMISSION

FOR THE PERIOD FROM
JULY 1, 1972 TO JUNE 30, 1974
TWENTY-SECOND
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, 1972 to June 30, 1974
THE STATE OF UTAH
STATE TAX COMMISSION
200 STATE OFFICE BUILDING
SALT LAKE CITY

November 25, 1974

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, 1972 through June 30, 1974, 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 59-5-66, Utah Code Annotated, 1953, as amended.

Respectfully submitted,

STATE TAX COMMISSION

[Signatures]

Executive Secretary
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RECOMMENDATIONS
PRESENTED TO
GOVERNOR CALVIN L. RAMPION
AND THE LEGISLATURE
By the
STATE TAX COMMISSION

AREAS IN WHICH RECOMMENDATIONS ARE PROPOSED:

Administration of Property Tax Assessment
Cigarette Tax
Corporation Franchise Tax
Motor Fuel Tax
Motor Vehicle Act
Multi-State Tax Compact
Personal Property Tax
Sales and Use Tax Acts
ADMINISTRATION OF
PROPERTY TAX ASSESSMENT
PROPOSED RECOMMENDATIONS

ADMINISTRATION OF
PROPERTY TAX ASSESSMENT

We respectfully recommend that:

a. The legislature enact a law requiring disclosure of information which is presently being obtained through the Tax Commission questionnaire program pertaining to conveyances of locally assessed real property. A continuous flow of accurate sales data in sufficient volume is essential to the success of the reappraisal program. The present voluntary questionnaire program relies on a form letter requesting the grantee to complete a sales information questionnaire. If no response is received in three weeks, a follow-up letter is mailed. This program has proven inefficient as well as expensive, while results are sporadic and often inaccurate. Statutory disclosure of sales information would lend itself to greater property tax equity and permit full automation of market analysis procedures. Such legislation will allow for a more productive allocation of reappraisal resources or a substantial savings to the tax payer.

b. Section 59-5-108, U.C.A., 1953, be amended to provide for the county paying the full cost of all appraisal aid and technical assistance received from the State Tax Commission, after the reappraisal of that county. Such legislation will discourage undue reliance by the county assessor on the State Tax Commission. In its present form, this statute makes it economically desirable to engage state personnel for 30% of the cost of performing the task at the county level. Aid and assistance to counties is presently creating a substantial drain on man power engaged in the reappraisal program.

c. The legislature enact a law providing for construction and demolition notification, whereby the County Assessor’s Office and the State Tax Commission may maintain current assessment information. Where provisions do not already exist to furnish the assessor with such information, many new structures and alterations of existing structures escape assessment.
Such "escapes" shift the tax burden, lending to and creating tax inequities. Such a program would be ideally administered by the County Assessor's Office. Information obtained should indicate the 1. Owner's name, 2. Type of construction, 3. Estimated completion or demolition date.

d. Section 17-21-22, U.C.A., 1953, be amended to provide monthly notification to the County Assessor's Office by the County Recorder of changes in ownership and property description. Under the provisions of the present statute, notification of such changes can be deferred during the first seven months of each year, making provisions of the roll-back tax of the "Farmland Assessment Act" extremely difficult to equitably administer. The suggested amendment would correct this problem and eliminate the assessor's annual backlog of segregation appraisals.

e. The legislature enact a statute requiring uniformity of county plat scales to be completed within a five year period. Correctly drawn, uniform plats are imperative to expedite the reappraisal program. The taxpayer would be better served by the increased efficiency of the reappraisal program, and such a statute could provide for clearly identified ownership, more readily understood soil classification notations, as well as proper and more accurate acreage measurement. All of the above could lend to a better relationship and thus contribute to greater cooperation between the public and agencies of government.

f. Section 59-5-89, U.C.A., 1953, be amended to provide a minimum income requirement more representative of an agricultural enterprise. Present provisions are found to encourage speculation by providing a means to escape fair taxation of those engaged in token agricultural endeavors, thus defeating the intent of this act. It is suggested that a $1500 minimum income requirement would reflect true agricultural use.

q. The legislature enact a statute to provide for the audit of eligibility requirements of the "Farmland Assessment Act". Such legislation would provide a deterrent to the illegal use of provisions of this act and encourage strict compliance with restrictions.

h. Paragraphs 5, 6, and 7 of the Section 59-9-2, U.C.A., 1953, be repealed. These paragraphs provide for a levy adjustment within school districts where property shows a valuation ratio less than "standard". These paragraphs are antiquated and in conflict with the intent of the "Farmland Assessment Act" which provides for real property to be legally valued a a rate less than market value.
CIGARETTE TAX
CIGARETTE TAX

We respectfully recommend the repeal of paragraphs 3 and 4 of Section 59-18-4 U.C.A., 1953 which impose a tax on cigarette papers and tubes. The cost of compliance on the part of distributors of these products is so high in comparison with the revenue received by the state we have concluded that this feature of the law should be repealed. The action which we recommend would have no appreciable effect on the state’s revenue due to the fact that taxes on these products are quite insignificant.
CORPORATION FRANCHISE TAX
CORPORATION FRANCHISE TAX

We respectfully recommend that:

a. The corporation franchise tax act be amended to extend the statute of limitations for making refunds or assessments if such adjustments are a result of a net loss carry-back or forward. This would allow the Commission to refund tax paid when a net loss is carried back to the third previous year as now provided for in the act. In addition, assessments of additional tax due should be permitted if it is found that additional tax is due as the result of a loss carry-back adjustment. The law now permits carry-back of a loss but does not permit a refund of the tax if it was paid earlier than three years from the date of the claim for refund.

b. The corporation franchise tax be amended to allow affiliated corporations to file consolidated corporation franchise tax returns similar to those limits set forth in the Internal Revenue Code, with this further limitation that foreign corporations be permitted to join in making consolidated returns only if they do business in this state. This change is needed to make the Utah law more nearly uniform with the federal code and ease the preparation of the returns. The Utah law was adopted from excerpts from the federal code and this section of the law has not been changed to keep up with the federal requirements.

c. The corporation franchise tax act and the corporation income tax act be amended to eliminate federal and state income tax deductions and reduce the rate of tax from 6% to 4% of net income. This change in the Acts would help the Commission in administration, particularly with corporations doing business in more than one state. Practically all states have eliminated this deduction for corporations and adjusted rates accordingly. A study conducted by the Auditing Division revealed that rates can be reduced from 6% to 4% and there would be no significant change in the total revenue if the federal income tax deduction is eliminated.
That section 39-13-78 of the corporation franchise tax act which contains the provisions for the Uniform Division of Income for tax purposes be amended in the same manner as we recommend for the Multi-State Tax Compact.
MOTOR FUEL TAX

We respectfully recommend that:

a. The Motor Fuel Tax Law be amended by imposing a fifty dollar penalty for delay in filing reports of exportation of motor fuel from Utah.

The law Section 41-11-20 now provides that "Said excise tax shall not apply to sales of motor fuel actually exported from this state, and on proof of actual exportation upon blanks furnished by the state tax commission and in accordance with the rules and regulations promulgated by it, the state tax commission shall, as the case may be, either collect no tax or refund the amount of tax paid to the person who paid it on his application made within 180 days after exportation."

It would seem that 180 days should be ample time in which to report exportation of motor fuels but no penalty is imposed for failure to report within that time and consequently some delay beyond this period has been experienced by the commission. For this reason the commission has proposed that a specific penalty be levied for such failure. And for the purpose of the penalty and that each individual delivery be deemed to be a separate export.

b. The legislature review the exemptions provided in Section 41-11-6 (1) of the Motor Fuels Tax Law because of the possible loss in revenue which could result in the near future if this exemption is not repealed. This section exempts from the Motor Fuel Tax such motor fuels sold or used in this state that have been manufactured within the State of Utah from coals, oil shales, rock asphalts, bituminous sands and solid hydrocarbons of Utah. Current indications are that motor fuel may be manufactured in Utah in the near future which would qualify under this exemption and, if so, a loss of revenue would be expected.
MOTOR VEHICLE ACT

We respectfully recommend that:

a. The word fleet as defined in Section 41-1-1 be changed to mean one or more commercial vehicles.

b. Sections 41-1-19 and 41-1-88 be amended to clarify the requirements of the law regarding the exemption from registration of vehicles registered in another state which have a gross laden weight of 27,000 pounds or less or an actual (unladen weight of 7,000 pounds or less.

c. Section 41-1-76 be amended to specify that in the case of the sale of a vehicle the vendor must deliver a certificate of title to the purchaser within 48 hours of the completion of the transaction.

d. Upon making a record of its reasons the tax commission shall have authority, in its discretion to waive or reduce the penalty provided in Section 41-1-124 U.C.A., 1953 or to compromise the same.

e. Fees for issuance of title and for duplicate certificate of registration, for transfer of registration, for duplicate copies of documents and for information requiring a search of record be increased to represent more nearly the current cost of such services.
MULTI-STATE TAX COMPACT
MULTI-STATE TAX COMPACT

We respectfully recommend that Utah's Multi-State Tax Compact be amended in the following manner in order to conform with the Model Multi-State Compact.

a. By providing that the sales made by corporations be assigned on a destination basis only if the corporation is doing business in the state of destination.

b. By removing the slight difference in assigning sales made to the United State Government.

c. By excluding financial institutions and public utility corporation from the act.
PERSONAL PROPERTY TAX

We respectfully recommend that:

Paragraph 7 of Section 59-5-7.1 of U.C.A., 1953 be amended to read as follows:

(7). Whenever any item of inventory otherwise held for resale, of heavy equipment of a type used for road building or other heavy construction, is leased to a user and remains under lease for a period of at least thirty days, a personal property tax shall be assessed to the owner for each month, or fraction thereof, for the entire duration of the lease. The assessment shall be that portion of the full years assessment which the number of months, or portion thereof, that the term of the lease bears to twelve; however, the minimum assessment shall be one-sixth of the full years assessment. The tax shall be paid in the county where the equipment is domiciled.
SALES AND USE TAX ACTS
SALES AND USE TAX ACTS

We respectfully recommend that:

a. The sales tax act be amended to provide that the sale of school lunches and other meals by universities and colleges to persons other than bona fide students 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 that are subject to the sales tax.

b. All exemptions in the sales and use tax acts be reviewed to determine whether some exemptions should be repealed in view of changing conditions and the need to close loopholes and eliminate special interest exemptions.

c. The sales tax act be amended to clarify the definition of isolated and occasional sales in order to give meaning to the term "Engaged in Business" as set forth in the act. It is recommended that the term "Engaged in Business" should include all persons or firms which have sales tax licenses, or are required to have sales tax licenses by the act.

d. The sales tax act be amended to provide exemptions for the sale of mobile homes which are permanently or semi-permanently attached to real property when such mobile homes are sold by individuals. An exemption should be allowed even though the mobile home is titled and consequently registered by the Motor Vehicle Department as evidence of new ownership or to provide a lien document.

e. The sales tax act be amended to provide that the federal excise taxes be included as part of the term "Purchase Price" so that these amounts will not be excluded from the sales tax base.
State Tax Commission

PROGRESS REPORT ON APPRAISAL PROGRAM
(59-5-106 to 111 UCA 1953 as Amended)

NEW LAND VALUES ESTABLISHED DURING THE BIENNIAL
ENDED JUNE 30, 1974, FOR THE FOLLOWING COUNTIES

<table>
<thead>
<tr>
<th>County</th>
<th>1972</th>
<th>1973</th>
<th>Increase</th>
<th>% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Millard</td>
<td>4,364,005</td>
<td>7,174,385</td>
<td>2,810,380</td>
<td>64.40%</td>
</tr>
<tr>
<td>Washington</td>
<td>5,059,975</td>
<td>12,797,525</td>
<td>7,737,550</td>
<td>152.92%</td>
</tr>
<tr>
<td>Uintah</td>
<td>2,865,435</td>
<td>4,937,030</td>
<td>2,071,595</td>
<td>72.30%</td>
</tr>
<tr>
<td></td>
<td>12,289,415</td>
<td>24,908,894</td>
<td>12,619,525</td>
<td>102.69%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>County</th>
<th>1973</th>
<th>1974</th>
<th>Increase</th>
<th>% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tooele</td>
<td>2,534,495</td>
<td>9,393,282*</td>
<td>6,858,787*</td>
<td>270.62%*</td>
</tr>
<tr>
<td>Beaver</td>
<td>1,537,282</td>
<td>4,477,952*</td>
<td>2,940,669*</td>
<td>191.29%*</td>
</tr>
<tr>
<td>Box Elder</td>
<td>12,060,725</td>
<td>28,011,977*</td>
<td>15,951,252*</td>
<td>132.26%*</td>
</tr>
<tr>
<td>San Juan</td>
<td>1,938,771</td>
<td>4,025,262*</td>
<td>2,086,491*</td>
<td>107.62%*</td>
</tr>
<tr>
<td></td>
<td>18,071,273</td>
<td>45,908,473*</td>
<td>27,837,199*</td>
<td>154.04%*</td>
</tr>
<tr>
<td>TOTAL</td>
<td>30,360,688</td>
<td>70,817,413*</td>
<td>40,456,714*</td>
<td>133.25%*</td>
</tr>
</tbody>
</table>

* These values do not reflect reductions for Farmland Assessment Act of 1969.
### PROGRESS REPORT ON APPRAISAL PROGRAM
(59-5-106 to 111 UCA 1953 as Amended)

#### NEW BUILDING VALUES ESTABLISHED DURING THE BIENNium
ENDED JUNE 30, 1974, FOR THE FOLLOWING COUNTIES

<table>
<thead>
<tr>
<th></th>
<th>1972</th>
<th>1973</th>
<th>Increase</th>
<th>% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Millard</td>
<td>2,502,389</td>
<td>5,290,170</td>
<td>2,787,781</td>
<td>111.40%</td>
</tr>
<tr>
<td>Washington</td>
<td>7,666,502</td>
<td>14,638,170</td>
<td>6,981,668</td>
<td>91.19%</td>
</tr>
<tr>
<td>Uintah</td>
<td>5,289,595</td>
<td>9,000,916</td>
<td>3,711,321</td>
<td>70.16%</td>
</tr>
<tr>
<td></td>
<td>15,448,486</td>
<td>28,929,256</td>
<td>13,480,770</td>
<td>87.26%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>1973</th>
<th>1974</th>
<th>Increase</th>
<th>% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tooel</td>
<td>9,935,310</td>
<td>15,493,128</td>
<td>5,557,818</td>
<td>55.94%</td>
</tr>
<tr>
<td>Beaver</td>
<td>1,850,654</td>
<td>3,501,796</td>
<td>1,651,142</td>
<td>89.22%</td>
</tr>
<tr>
<td>Box Elder</td>
<td>23,121,665</td>
<td>34,623,295</td>
<td>11,501,630</td>
<td>49.74%</td>
</tr>
<tr>
<td>San Juan</td>
<td>2,333,465</td>
<td>4,096,176</td>
<td>1,762,711</td>
<td>75.54%</td>
</tr>
<tr>
<td></td>
<td>37,241,094</td>
<td>57,714,395</td>
<td>20,473,301</td>
<td>54.98%</td>
</tr>
<tr>
<td>TOTAL</td>
<td>52,689,580</td>
<td>86,643,651</td>
<td>33,954,071</td>
<td>64.44%</td>
</tr>
</tbody>
</table>

#### NEW TOTAL VALUES ESTABLISHED DURING THE BIENNium
ENDED JUNE 30, 1974, FOR THE FOLLOWING COUNTIES

<table>
<thead>
<tr>
<th></th>
<th>1972</th>
<th>1973</th>
<th>Increase</th>
<th>% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Millard</td>
<td>6,866,394</td>
<td>12,464,555</td>
<td>5,598,161</td>
<td>81.53%</td>
</tr>
<tr>
<td>Washington</td>
<td>12,716,477</td>
<td>27,435,695</td>
<td>14,719,218</td>
<td>115.75%</td>
</tr>
<tr>
<td>Uintah</td>
<td>8,155,030</td>
<td>13,937,946</td>
<td>5,782,916</td>
<td>68.40%</td>
</tr>
<tr>
<td></td>
<td>27,737,901</td>
<td>53,838,196</td>
<td>26,100,295</td>
<td>94.10%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>1973</th>
<th>1974</th>
<th>Increase</th>
<th>% Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tooel</td>
<td>12,469,805</td>
<td>24,886,410*</td>
<td>12,416,605*</td>
<td>99.57%*</td>
</tr>
<tr>
<td>Beaver</td>
<td>3,387,937</td>
<td>7,979,738*</td>
<td>4,591,801*</td>
<td>135.53%*</td>
</tr>
<tr>
<td>Box Elder</td>
<td>35,182,390</td>
<td>55,635,272*</td>
<td>20,452,882*</td>
<td>58.13%*</td>
</tr>
<tr>
<td>San Juan</td>
<td>4,272,227</td>
<td>8,121,438*</td>
<td>3,849,211*</td>
<td>90.10%*</td>
</tr>
<tr>
<td></td>
<td>55,312,359</td>
<td>96,622,858*</td>
<td>41,310,499*</td>
<td>74.69%*</td>
</tr>
<tr>
<td>TOTAL</td>
<td>83,050,260</td>
<td>150,461,054*</td>
<td>67,410,794*</td>
<td>81.17%*</td>
</tr>
</tbody>
</table>

* These values do not reflect reductions under the Farmland Assessment Act of 1969.
WORK IN PROCESS BY COUNTY

As of June 30, 1974, pre-appraisal or appraisal work has begun or was completed in the following counties, and it is anticipated that the new values will be placed on the assessment rolls as follows:

<table>
<thead>
<tr>
<th>COUNTY</th>
<th>PER CENT COMPLETE</th>
<th>YEARS TO BE PLACED IN ASSESSMENT ROLLS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Grand</td>
<td>100%</td>
<td>1975</td>
</tr>
<tr>
<td>Weber</td>
<td>98%</td>
<td>1975</td>
</tr>
<tr>
<td>Davis</td>
<td>88%</td>
<td>1975</td>
</tr>
<tr>
<td>Cache</td>
<td>16%</td>
<td>1975</td>
</tr>
<tr>
<td>Piute</td>
<td>5%</td>
<td>1976</td>
</tr>
<tr>
<td>Iron</td>
<td>2%</td>
<td>1976</td>
</tr>
<tr>
<td>Utah</td>
<td>7%</td>
<td>1976</td>
</tr>
</tbody>
</table>

TOTAL STANDARD APPRAISAL UNITS COMPLETED AND IN PROCESS

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1969-70</td>
<td>17,450</td>
</tr>
<tr>
<td>1970-71</td>
<td>31,027</td>
</tr>
<tr>
<td>1971-72</td>
<td>51,020</td>
</tr>
<tr>
<td>1972-73</td>
<td>61,879</td>
</tr>
<tr>
<td>1973-74</td>
<td>83,903</td>
</tr>
<tr>
<td>Total Units Complete</td>
<td>245,279 42.66%</td>
</tr>
<tr>
<td>Estimated Units in Process</td>
<td>6.47%</td>
</tr>
<tr>
<td>Total Estimated St. Units Complete</td>
<td>49.12%</td>
</tr>
</tbody>
</table>

* NOTE: The standard unit is a weighting system developed to account for the time required to appraise various properties. The number or portion of standard units per appraisal is dependent upon the complexity of each appraisal.
### PROGRESS REPORT ON PERCENTAGE OF TOTAL AREA APPRAISED

<table>
<thead>
<tr>
<th>COUNTY</th>
<th>COUNTY AREA (ACRES)</th>
<th>PERCENT COMPLETED</th>
<th>PERCENT OF STATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summitt</td>
<td>1,188,660</td>
<td>100</td>
<td>2.25</td>
</tr>
<tr>
<td>Wasatch</td>
<td>762,240</td>
<td>100</td>
<td>1.45</td>
</tr>
<tr>
<td>Morgan</td>
<td>390,400</td>
<td>100</td>
<td>0.74</td>
</tr>
<tr>
<td>Rich</td>
<td>654,720</td>
<td>100</td>
<td>1.24</td>
</tr>
<tr>
<td>Duchesne</td>
<td>2,083,900</td>
<td>100</td>
<td>3.95</td>
</tr>
<tr>
<td>Wayne</td>
<td>1,591,040</td>
<td>100</td>
<td>3.02</td>
</tr>
<tr>
<td>Daggett</td>
<td>438,880</td>
<td>100</td>
<td>0.83</td>
</tr>
<tr>
<td>Garfield</td>
<td>3,318,400</td>
<td>100</td>
<td>6.29</td>
</tr>
<tr>
<td>Kane</td>
<td>2,570,240</td>
<td>100</td>
<td>4.88</td>
</tr>
<tr>
<td>Emery</td>
<td>2,844,580</td>
<td>100</td>
<td>5.40</td>
</tr>
<tr>
<td>Millard</td>
<td>4,347,520</td>
<td>100</td>
<td>8.25</td>
</tr>
<tr>
<td>Uintah</td>
<td>2,882,080</td>
<td>86</td>
<td>4.67</td>
</tr>
<tr>
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<td>371,840</td>
<td>45</td>
<td>0.32</td>
</tr>
<tr>
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<td>4,430,720</td>
<td>5</td>
<td>0.42</td>
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<tr>
<td>Washington</td>
<td>1,553,280</td>
<td>80</td>
<td>2.36</td>
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Biennium Ended 6/30/72

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<tr>
<th>COUNTY</th>
<th>COUNTY AREA (ACRES)</th>
<th>PERCENT COMPLETED</th>
<th>PERCENT OF STATE</th>
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<td>Weber</td>
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<td>.37</td>
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<td>.59</td>
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<td>San Juan</td>
<td>4,991,360</td>
<td>100%</td>
<td>9.46</td>
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<tr>
<td>Grand</td>
<td>2,346,331</td>
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<td>88%</td>
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<td>Cache</td>
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<td>16%</td>
<td>.23</td>
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<tr>
<td>Piute</td>
<td>482,560</td>
<td>5%</td>
<td>.05</td>
</tr>
<tr>
<td>Iron</td>
<td>2,112,00</td>
<td>2%</td>
<td>.08</td>
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<tr>
<td>Utah</td>
<td>1,289,960</td>
<td>7%</td>
<td>.17</td>
</tr>
</tbody>
</table>

Biennium Ended 6/30/74

### APPEALS AND REVIEWS FOR PAST BIENNIAL

(Section 59-7-10 UCA 1953 as Amended)

Hearing before the Tax Commission

- Land - 39
- Building - 434

Special field inspections* by staff

- Land - 3,604
- Building - 3,586

* Special field inspections are conducted prior to hearings before the Tax Commission. The results of such an inspection will often satisfy the appellant, making a hearing before the Tax Commission unnecessary.
Farmland Assessment Act of 1969

(Section 59-5-86 to 105, U.C.A., 1953 as amended)

Number of acres classified during Biennium 5,374,000
Number of separate field inspections due to appeals 710
PERSONAL PROPERTY AUDIT PROGRAM

The personal property audit program has now been in effect during the first five year cycle, and the results have been most gratifying. The auditing started July 1, 1969 and continued until June 30, 1974. The second five year cycle is now under way. During this period, the taxation of inventories of items for resale has been completely phased out.

A summary of audits by counties appears in connection with this report. It will be seen that only part of the counties showed changes in inventories in 1973 and none showed changes in 1974. The reason for this is that the inventory phase out was complete as of January 1, 1973, and the reports are made on a fiscal year basis. Thus, part of the counties were audited between July 1, 1972 and December 31, 1972 during the time that inventories were still being audited, and the remaining counties were audited between January 1, 1973 and June 30, 1973, after the phase out, but all are included in the 1973 fiscal year report.

It will be seen that the average net increase in assessed valuation which has resulted from this program, has been about six and six tenths million dollars per year. As this report is being prepared, the records indicate there will be further substantial increases this year.
<table>
<thead>
<tr>
<th>County</th>
<th>Audits Made</th>
<th>Taxpayers Reports</th>
<th>Audit Report</th>
<th>Audit Decrease</th>
<th>Audit Increase</th>
<th>Increase in Inventories</th>
<th>Other Increases</th>
<th>Net Increase</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beaver</td>
<td>33</td>
<td>161,093</td>
<td>188,216</td>
<td>(8,400)</td>
<td>35,523</td>
<td>-</td>
<td>27,123</td>
<td>27,123</td>
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<tr>
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<td>113</td>
<td>337,499</td>
<td>393,580</td>
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<td>60,274</td>
<td>-</td>
<td>56,081</td>
<td>56,081</td>
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<tr>
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<td>133</td>
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<td>-</td>
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<tr>
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<td>53</td>
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<td>201,679</td>
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<td>62,969</td>
<td>-</td>
<td>61,134</td>
<td>61,134</td>
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<tr>
<td>Daggett</td>
<td>5</td>
<td>11,478</td>
<td>12,064</td>
<td>(2,763)</td>
<td>3,349</td>
<td>-</td>
<td>586</td>
<td>586</td>
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<td>322</td>
<td>2,097,691</td>
<td>2,818,614</td>
<td>-</td>
<td>720,92</td>
<td>-</td>
<td>720,923</td>
<td>720,923</td>
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<tr>
<td>Duchesne</td>
<td>32</td>
<td>26,590</td>
<td>173,071</td>
<td>(1,534)</td>
<td>148,015</td>
<td>-</td>
<td>146,481</td>
<td>146,481</td>
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<tr>
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<td>47</td>
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<td>17,654</td>
<td>-</td>
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<td>Garfield</td>
<td>49</td>
<td>68,580</td>
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<td>(366)</td>
<td>146,858</td>
<td>-</td>
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<td>146,492</td>
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<tr>
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<td>18</td>
<td>50,570</td>
<td>63,296</td>
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<td>-</td>
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<td>-</td>
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<td>-</td>
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<td>-</td>
<td>22,018</td>
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<td>-</td>
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<td>187,489</td>
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<td>-</td>
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<td>24,531</td>
<td>(1,587)</td>
<td>1,658</td>
<td>-</td>
<td>271</td>
<td>271</td>
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<tr>
<td>Rich</td>
<td>11</td>
<td>52,460</td>
<td>69,666</td>
<td>-</td>
<td>17,206</td>
<td>-</td>
<td>17,206</td>
<td>17,206</td>
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<td>12,676,106</td>
<td>16,491,547</td>
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<td>4,209,038</td>
<td>-</td>
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<td>7,517,023</td>
<td>-</td>
<td>6,704,791</td>
<td>6,704,791</td>
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<tr>
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<td>Audit Reports</td>
<td>Audit Decrease</td>
<td>Audit Increase</td>
<td>Increase in Inventories</td>
<td>Other Increase</td>
<td>Net Increase</td>
</tr>
<tr>
<td>--------</td>
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<td>------------</td>
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<td>----------------</td>
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</tr>
<tr>
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<td>47</td>
<td>135,122</td>
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<td>45,886</td>
<td>(67)</td>
<td>38,925</td>
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<td>287,703</td>
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<td>272,477</td>
<td>272,477</td>
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<td>-</td>
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<td>78,207</td>
<td>7</td>
<td>77,565</td>
<td>77,572</td>
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<td>1,359</td>
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<td>1,397,474</td>
<td>1,402,812</td>
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<td>-</td>
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<td>-</td>
<td>461,178</td>
<td>461,178</td>
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<tr>
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<td>40,980</td>
<td>40,762</td>
<td>(12,313)</td>
<td>12,095</td>
<td>-</td>
<td>(216)</td>
<td>(216)</td>
</tr>
<tr>
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<td>23,049</td>
<td>-</td>
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<td>19,426</td>
</tr>
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<td>-</td>
<td>72,690</td>
<td>-</td>
<td>72,690</td>
<td>72,690</td>
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<tr>
<td>Juab</td>
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<td>267,500</td>
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<td>-</td>
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<tr>
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<td>68,054</td>
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<td>56,938</td>
<td>2,539</td>
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<td>73,702</td>
<td>-</td>
<td>64,080</td>
<td>64,080</td>
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<tr>
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<td>124,845</td>
<td>138,125</td>
<td>(23,294)</td>
<td>37,274</td>
<td>-</td>
<td>13,280</td>
<td>13,280</td>
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<tr>
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<td>6</td>
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<td>25,362</td>
<td>(921)</td>
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<td>-</td>
<td>1,542</td>
<td>1,542</td>
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<tr>
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<td>63,695</td>
<td>76,826</td>
<td>(1,106)</td>
<td>16,237</td>
<td>-</td>
<td>15,131</td>
<td>15,131</td>
</tr>
</tbody>
</table>

| Salt Lake  | 2,014 | 16,657,479 | 19,578,846 | (647,120) | 3,568,487 | 907,409 | 2,013,958 | 2,921,367 |
| San Juan  | 35    | 31,565     | 51,124     | (2,537)    | 22,096     | -       | 19,559    | 19,559    |
| Sanpete   | 58    | 516,055    | 736,870    | (40,820)   | 261,635    | -       | 220,815   | 220,815   |
| Sevier    | 63    | 130,859    | 184,996    | (11,124)   | 66,061     | -       | 54,137    | 54,137    |
| Summit    | 23    | 28,044     | 61,518     | (4,206)    | 37,680     | -       | 33,474    | 33,474    |
| Tooele    | 71    | 58,304     | 145,477    | (3,358)    | 90,711     | -       | 87,173    | 87,173    |
| Uintah    | 62    | 340,908    | 448,145    | (87,203)   | 194,640    | -       | 107,237   | 107,237   |
| Utah      | 622   | 2,339,129  | 2,752,624  | (56,493)   | 469,525    | 47,865  | 365,630   | 413,495   |
| Wasatch   | 30    | 32,850     | 36,020     | (3,170)    | 11,132     | -       | 3,170     | 3,170     |
| Washington | 56   | 106,754    | 159,424    | (18,674)   | 71,344     | 4,518   | 48,152    | 52,670    |
| Wayne     | 6     | 7,838      | 11,490     | (3,652)    | 4,227      | -       | 3,652     | 3,652     |
| Weber     | 344   | 548,351    | 903,569    | (94,769)   | 449,987    | (13,249) | 368,467   | 355,218   |

1973 Totals | 4,190 | 24,788,744 | 31,844,509 | 1,078,216 | 8,133,981 | 954,360 | 6,101,405 | 7,055,765 |
## Results of Personal Property Audits

<table>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
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<td>11,604</td>
<td>4,191</td>
<td>4,707</td>
<td>20,502</td>
<td></td>
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<tr>
<td>Assessed valuation based upon taxpayers reports before audit</td>
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<td>$24,788,744</td>
<td>$19,725,219</td>
<td>$119,249,759</td>
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</tr>
<tr>
<td>Assessed valuation after audit</td>
<td>94,123,726</td>
<td>31,844,509</td>
<td>26,430,010</td>
<td>152,398,255</td>
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<tr>
<td>Total net increase</td>
<td>$19,387,930</td>
<td>$7,055,765</td>
<td>$6,704,791</td>
<td>$33,148,496</td>
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<tr>
<td>Increase other than inventories</td>
<td>*15,805,759</td>
<td>7,185,070</td>
<td>7,517,023</td>
<td>30,507,852</td>
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</tr>
<tr>
<td>Decreases other than inventories</td>
<td>Not tabulated</td>
<td>(1,078,216)</td>
<td>(812,232)</td>
<td>**(1,890,448)</td>
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</tr>
<tr>
<td>Net increases other than inventories</td>
<td>*$15,805,759</td>
<td>$6,106,854</td>
<td>$6,704,791</td>
<td>$28,617,404</td>
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</tr>
<tr>
<td>Increases in inventories</td>
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<td>948,911</td>
<td>--</td>
<td>4,531,092</td>
<td></td>
</tr>
<tr>
<td>Total net increases</td>
<td>$19,387,940</td>
<td>$7,055,765</td>
<td>$6,704,791</td>
<td>$33,148,496</td>
<td></td>
</tr>
</tbody>
</table>

* Net increase
** Not including increases in 1st three years
SUMMARY OF
EXCISE TAXES AND FEES ADMINISTERED
BY THE STATE TAX COMMISSION

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

BEER TAX

Rate of tax: $3.10 per bbl. on all beer; 31 gallon barrel standard measure; licensing under jurisdiction of Utah liquor control 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: Section 32-6-1 to 32-6-19, U.C.A., 1953.

CIGARETTE AND TOBACCO
PRODUCTS TAXES

Rate of tax: Eight cents per pack of cigarettes, 1 cent per pack of 59 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.


**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 imposed for privilege of doing business in Utah. Special provisions for agricultural cooperatives.

Disposition of Revenue: Uniform school fund.


**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.

**INDIVIDUAL INCOME TAX**

Rate of Tax: Graduated rate for: single taxpayers 2% on first $750 to 7 1/4% on income over $3,750. Married filing separate: 2 1/2% on first $750 to 7 1/4% on income over $3,750. Married filing jointly: 2 1/2% on first $1,500 to 7 1/4% on income over $7,500. Federal provisions applicable.

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 Commission optional tables; monthly withholding tax prepayments required upon Commission order.

Disposition of Revenue: Uniform school fund.


Effective for taxable years beginning on or after January 1, 1973

**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 $60,000 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

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 combined injury and benefit fund.

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: Highway construction and maintenance fund, motor boat fuel fund and aeronautical fund.
MOTOR VEHICLE REGISTRATION

Rate of Fees: Fees including reflectorized plate charges are six dollars for ordinary passenger cars, $3.00 for motorcycles, commercial vehicles on gross laden weight schedules, ranging from $8.50 to $551.00 for combinations of weight from 6,000 lbs. to 78,001 lbs. with $586.00 for 71,001 lbs. and over farm trucks ranging from $8.50 to $111.00 for combinations of 6,000 lbs to 42,000 lbs, trailers over 750 lbs. $5.50, trailers 750 lbs. or less $3.00 (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

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.

OLEOMARGARINE TAX

Repealed by Chap. 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., mas., 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 fees.

Disposition of Revenue: State general fund.


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.

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 registrations.

Disposition of Revenue: State general fund.

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

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

STUDED TIRE & TIRE STUD FEE

Rate of Tax:
One cent per stud in bulk or optional $1.00 per studded tire.

Applicable to:
Wholesalers, distributors making sales to Utah outlets or any person purchasing bulk studs or studded tires for sale in Utah if no fee paid at time of purchase.

Disposition of Revenue:
Highway construction and maintenance fund.

Citations:
Section 41-6-150

TRANSENT ROOM TAX

Rate of Tax:
Up to 1 1/2% 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:
Section 17-31-7, U.C.A., 1953

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
AUDIT OF EXCISE TAX RETURNS


### AUDIT OF EXCISE TAX RETURNS

The following tabulation shows the deficiency assessments which were determined by the auditing division during the past biennium.

<table>
<thead>
<tr>
<th>Category</th>
<th>State Tax</th>
<th>Local 1/2 of 1%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales and Use - State Tax</td>
<td>$2,079,106.29</td>
<td>$2,119,895.39</td>
</tr>
<tr>
<td>Sales and Use - Local 1/2 of 1%</td>
<td>273,243.08</td>
<td>306,162.48</td>
</tr>
<tr>
<td>Transient Room</td>
<td>4,759.37</td>
<td>1,649.91</td>
</tr>
<tr>
<td>Individual Income</td>
<td>2,190,010.06</td>
<td>2,055,457.95</td>
</tr>
<tr>
<td>Corporation Franchise</td>
<td>13,438,290.69</td>
<td>2,309,301.16</td>
</tr>
<tr>
<td>Inheritance</td>
<td>401,947.86</td>
<td>366,123.84</td>
</tr>
<tr>
<td>Motor Fuel</td>
<td>102,042.81</td>
<td>17,740.36</td>
</tr>
<tr>
<td>Special Fuel</td>
<td>65,177.22</td>
<td>66,304.11</td>
</tr>
<tr>
<td>Mileage Fee</td>
<td>56,762.26</td>
<td>49,102.09</td>
</tr>
<tr>
<td>Oleomargarine</td>
<td>207.79</td>
<td>---</td>
</tr>
<tr>
<td>Cigarette and Tobacco</td>
<td>3,672.46</td>
<td>1,144.49</td>
</tr>
<tr>
<td>Insurance</td>
<td>1,190.95</td>
<td>9,997.92</td>
</tr>
<tr>
<td>Beer</td>
<td>3,456.51</td>
<td>13,837.59</td>
</tr>
</tbody>
</table>

Total: $18,619,867.35 $7,316,517.29

The Auditing Division has the responsibility to audit all of the state excise tax returns and, in addition, is responsible for much of the administrative work in connection with all of the excise taxes. As indicated by the above schedule, additional state taxes of $18,619,867.35 and $7,316,517.29 respectively would not have been collected except for the activity of the Auditing Division.

During the last several years, the Auditing Division has recovered between $8.00 and $9.00 in additional taxes for each dollar expended for auditing purposes. The investment that the State of Utah puts into the auditing function is very worthwhile and the return to the state is substantial.
EXCISE TAXES COLLECTED
BY THE STATE TAX COMMISSION
FOR THE FISCAL YEARS
ENDED JUNE 30, 1973
and
JUNE 30, 1974
### EXCISE TAXES

**GROSS COLLECTIONS-REFUNDS & ADJUSTMENTS-AVAILABLE FOR DISTRIBUTION**  
FISCAL YEAR ENDED JUNE 30, 1973

<table>
<thead>
<tr>
<th>Fund</th>
<th>Gross Collections</th>
<th>Refunds &amp; Adjustments</th>
<th>Net Available For Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>UNIFORM SCHOOL FUND</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Individual Income Tax</td>
<td>$95,448,178</td>
<td>$6,901,467</td>
<td>$88,546,711</td>
</tr>
<tr>
<td>Corporation Franchise &amp; Income Tax</td>
<td>30,014,823</td>
<td>394,188</td>
<td>29,620,635</td>
</tr>
<tr>
<td>School Lunch Fund</td>
<td>2,336,879</td>
<td>--</td>
<td>2,336,879</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$127,799,890</strong></td>
<td><strong>$7,295,655</strong></td>
<td><strong>$120,504,225</strong></td>
</tr>
</tbody>
</table>

<p>| <strong>GENERAL FUND</strong>          |                   |                        |                               |
| Beer Tax                  | $1,414,096         | $210                   | $1,413,886                    |
| Cigarette &amp; Tobacco Products Tax | 6,520,639         | 62,044                 | 6,458,595                     |
| Inheritance Tax           | 3,581,270          | 15,730                 | 3,565,540                     |
| Insurance Tax             | 6,329,387          | 2,234                  | 6,327,153                     |
| Occupation Tax            | 3,801,382          | --                     | 3,801,382                     |
| MVBA Fees                 | 223,953            | 18                     | 223,935                       |
| Oleomargarine Tax         | 932,917            | 7,339                  | 925,578                       |</p>
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public Service Commission Fees</td>
<td>285,669</td>
<td>285,669</td>
<td></td>
</tr>
<tr>
<td>Sales &amp; Use Tax</td>
<td>136,045,030</td>
<td>180,877</td>
<td>135,864,153</td>
</tr>
<tr>
<td>Aviation Fuel Tax (1) See Notes</td>
<td>293,021</td>
<td>293,021</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$159,427,364</strong></td>
<td><strong>$268,452</strong></td>
<td><strong>$159,158,912</strong></td>
</tr>
</tbody>
</table>

**HIGHWAY CONSTRUCTION MAINTENANCE FUND**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Fuel Tax</td>
<td>41,612,213</td>
<td>488,080</td>
<td>41,124,133</td>
</tr>
<tr>
<td>Motor Vehicle Registration Fund</td>
<td>8,998,453</td>
<td>6,634</td>
<td>8,991,819</td>
</tr>
<tr>
<td>Special Fuel Tax</td>
<td>5,182,692</td>
<td>41,343</td>
<td>5,141,349</td>
</tr>
<tr>
<td>Mileage &amp; Temporary Permit Fees</td>
<td>2,561,118</td>
<td>1,121</td>
<td>2,559,997</td>
</tr>
<tr>
<td>Motor Vehicle Control Fees</td>
<td>413,998</td>
<td>14</td>
<td>413,984</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$58,768,474</strong></td>
<td><strong>$537,192</strong></td>
<td><strong>$58,231,282</strong></td>
</tr>
</tbody>
</table>

**TRUST & AGENCY FUND**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Car &amp; Bus Tax</td>
<td>599,383</td>
<td>11,209</td>
<td>588,174</td>
</tr>
<tr>
<td>Fireman's Pension</td>
<td>451,918</td>
<td>--</td>
<td>451,918</td>
</tr>
<tr>
<td>Sales Tax &amp; Mileage Cash Bonds</td>
<td>19,585</td>
<td>22,371</td>
<td>(2,786)</td>
</tr>
<tr>
<td>Tax Commission Suspense</td>
<td>55,217</td>
<td>30,375</td>
<td>24,842</td>
</tr>
<tr>
<td>Driver's Education Tax</td>
<td>1,100,062</td>
<td>78</td>
<td>1,099,984</td>
</tr>
<tr>
<td>Aeronautical Fund</td>
<td>1,472,527</td>
<td>--</td>
<td>1,472,527</td>
</tr>
<tr>
<td>Boat Fuel Tax</td>
<td>271,178</td>
<td>--</td>
<td>271,178</td>
</tr>
</tbody>
</table>

**Combined Injury & Benefit Fund**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>ReflectORIZED Plate Fee (2) See Notes</td>
<td>431,341</td>
<td>--</td>
<td>431,341</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$5,126,806</strong></td>
<td><strong>$64,068</strong></td>
<td><strong>$5,062,738</strong></td>
</tr>
</tbody>
</table>

**TOTAL STATE TAXES**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL STATE TAXES</strong></td>
<td><strong>$351,122,524</strong></td>
<td><strong>$8,165,367</strong></td>
<td><strong>$342,957,157</strong></td>
</tr>
</tbody>
</table>

**LOCAL Tax Collections**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Uniform Local Sales &amp; Use Tax</td>
<td>$16,629,257</td>
<td>$24,371</td>
<td>$16,604,886</td>
</tr>
<tr>
<td>Transient Room Tax</td>
<td>472,944</td>
<td>259</td>
<td>472,685</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$17,102,201</strong></td>
<td><strong>$24,630</strong></td>
<td><strong>$17,077,571</strong></td>
</tr>
</tbody>
</table>

**GRAND TOTAL**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>GRAND TOTAL</td>
<td>368,224,725</td>
<td>8,189,997</td>
<td>360,034,728</td>
</tr>
</tbody>
</table>

(2) Reflectorized Plate Fee 12-22-72.
### Uniform School Fund

<table>
<thead>
<tr>
<th>Description</th>
<th>Gross Collections</th>
<th>Refunds &amp; Adjustments</th>
<th>Net Available For Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Income Tax</td>
<td>$107,699,699</td>
<td>$17,667,341</td>
<td>$90,032,358</td>
</tr>
<tr>
<td>Corporation Franchise &amp; Income</td>
<td>20,675,766</td>
<td>502,583</td>
<td>20,173,183</td>
</tr>
<tr>
<td>School Lunch Fund</td>
<td>2,460,181</td>
<td></td>
<td>2,460,181</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$130,835,646</strong></td>
<td><strong>$18,169,924</strong></td>
<td><strong>$112,665,722</strong></td>
</tr>
</tbody>
</table>

### General Fund

<table>
<thead>
<tr>
<th>Description</th>
<th>Gross Collections</th>
<th>Refunds &amp; Adjustments</th>
<th>Net Available For Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beer Tax</td>
<td>$1,509,504</td>
<td>$1,885</td>
<td>$1,507,619</td>
</tr>
<tr>
<td>Cigarette &amp; Tobacco Products Tax</td>
<td>6,940,789</td>
<td>23,992</td>
<td>6,916,797</td>
</tr>
<tr>
<td>Inheritance Tax</td>
<td>3,684,149</td>
<td>15,137</td>
<td>3,669,012</td>
</tr>
<tr>
<td>Insurance Tax</td>
<td>6,977,853</td>
<td>1,775</td>
<td>6,966,078</td>
</tr>
<tr>
<td>Occupation Tax</td>
<td>5,037,446</td>
<td>3,844</td>
<td>5,003,602</td>
</tr>
<tr>
<td>MVBA Fees</td>
<td>243,009</td>
<td>96</td>
<td>242,913</td>
</tr>
<tr>
<td>Oleomargarine Tax (2) See Notes</td>
<td>50,556</td>
<td>107,506</td>
<td>(56,950)</td>
</tr>
<tr>
<td>Public Service Commission Fees</td>
<td>422,852</td>
<td></td>
<td>422,852</td>
</tr>
<tr>
<td>Sales &amp; Use Tax</td>
<td>149,648,529</td>
<td>206,292</td>
<td>149,442,237</td>
</tr>
<tr>
<td>Aviation Fuel Tax</td>
<td>1,644,995</td>
<td></td>
<td>1,644,995</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$176,159,682</strong></td>
<td><strong>$360,527</strong></td>
<td><strong>$175,799,155</strong></td>
</tr>
</tbody>
</table>

### Highway Construction Maintenance Fund

<table>
<thead>
<tr>
<th>Description</th>
<th>Gross Collections</th>
<th>Refunds &amp; Adjustments</th>
<th>Net Available For Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Fuel Tax</td>
<td>$40,479,247</td>
<td>$507,899</td>
<td>$39,971,348</td>
</tr>
<tr>
<td>Motor Vehicle Registrations Fund</td>
<td>10,494,295</td>
<td>5,486</td>
<td>10,488,809</td>
</tr>
<tr>
<td>Special Fuel Tax</td>
<td>5,707,117</td>
<td>40,115</td>
<td>5,667,002</td>
</tr>
<tr>
<td>Mileage &amp; Temp. Permit Fees</td>
<td>2,126,692</td>
<td>37</td>
<td>2,126,655</td>
</tr>
<tr>
<td>Motor Vehicle Control Fees</td>
<td>397,907</td>
<td>8</td>
<td>397,907</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$59,205,258</strong></td>
<td><strong>$553,545</strong></td>
<td><strong>$58,651,713</strong></td>
</tr>
</tbody>
</table>

### Trust & Agency Fund

<table>
<thead>
<tr>
<th>Description</th>
<th>Gross Collections</th>
<th>Refunds &amp; Adjustments</th>
<th>Net Available For Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td>Car &amp; Bus Tax</td>
<td>$673,705</td>
<td>$62</td>
<td>$673,643</td>
</tr>
<tr>
<td>Fireman's Pension</td>
<td>491,943</td>
<td></td>
<td>491,943</td>
</tr>
<tr>
<td>Sales Tax &amp; Mileage Cash Bonds</td>
<td>26,413</td>
<td>12,335</td>
<td>14,078</td>
</tr>
<tr>
<td>Tax Commission Suspense</td>
<td>19,725</td>
<td>21,046</td>
<td>(1,321)</td>
</tr>
<tr>
<td>Driver's Education Tax</td>
<td>1,063,976</td>
<td>79</td>
<td>1,063,897</td>
</tr>
<tr>
<td>Boat Fuel Tax</td>
<td>296,197</td>
<td></td>
<td>296,197</td>
</tr>
<tr>
<td>Combined Injury &amp; Benefit Fund</td>
<td>541,188</td>
<td></td>
<td>541,188</td>
</tr>
<tr>
<td>Reflectorized Plate Fees</td>
<td>262,754</td>
<td>16</td>
<td>262,738</td>
</tr>
<tr>
<td>Studded Tire Fees (1) See Notes</td>
<td>19,846</td>
<td>508</td>
<td>19,338</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$3,395,747</strong></td>
<td><strong>$34,046</strong></td>
<td><strong>$3,361,701</strong></td>
</tr>
</tbody>
</table>

### Total State Taxes

<table>
<thead>
<tr>
<th>Description</th>
<th>Gross Collections</th>
<th>Refunds &amp; Adjustments</th>
<th>Net Available For Distribution</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total</strong></td>
<td><strong>$369,596,333</strong></td>
<td><strong>$19,118,042</strong></td>
<td><strong>$350,478,291</strong></td>
</tr>
</tbody>
</table>
### LOCAL TAX COLLECTIONS

<table>
<thead>
<tr>
<th>Description</th>
<th>Fiscal Yr. 1973</th>
<th>Fiscal Yr. 1974</th>
<th>Increase or Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Uniform Local Sales &amp; Use Tax</td>
<td>$19,063,367</td>
<td>$26,422</td>
<td>$7,358,855</td>
</tr>
<tr>
<td>Transient Room Tax</td>
<td>569,555</td>
<td>691</td>
<td>121,644</td>
</tr>
<tr>
<td>Total</td>
<td>$19,632,922</td>
<td>$27,113</td>
<td>$19,605,809</td>
</tr>
</tbody>
</table>

**GRAND TOTAL**

$389,229,255

$19,145,155

$370,084,100

(2) Oleomargarine Tax - repealed effective June 30, 1973

### EXCISE TAXES

**RECAPITULATION-AMOUNTS COLLECTED AND AVAILABLE FOR DISTRIBUTION**


<table>
<thead>
<tr>
<th>Description</th>
<th>Fiscal Yr. 1973</th>
<th>Fiscal Yr. 1974</th>
<th>Increase or Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Net Available For Distribution)</td>
<td>$120,504,255</td>
<td>$112,665,722</td>
<td>$7,838,503</td>
</tr>
<tr>
<td>Uniform School Fund</td>
<td>$88,546,711</td>
<td>$90,032,358</td>
<td>$1,485,647</td>
</tr>
<tr>
<td>Individual Income Tax</td>
<td>$29,620,635</td>
<td>20,173,183</td>
<td>(9,447,452)</td>
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<tr>
<td>Corporation Franchise &amp; Income Tax</td>
<td>2,336,879</td>
<td>2,460,181</td>
<td>123,302</td>
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</table>

**GENERAL FUND**

<table>
<thead>
<tr>
<th>Description</th>
<th>Fiscal Yr. 1973</th>
<th>Fiscal Yr. 1974</th>
<th>Increase or Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Net Available For Distribution)</td>
<td>$159,158,912</td>
<td>$175,798,155</td>
<td>$16,640,243</td>
</tr>
<tr>
<td>Beer Tax</td>
<td>$1,413,886</td>
<td>$1,507,619</td>
<td>$93,733</td>
</tr>
<tr>
<td>Cigarette &amp; Tobacco Products Tax</td>
<td>6,458,595</td>
<td>6,916,797</td>
<td>458,202</td>
</tr>
<tr>
<td>Inheritance Tax</td>
<td>3,565,540</td>
<td>3,669,012</td>
<td>103,472</td>
</tr>
<tr>
<td>Insurance Tax</td>
<td>6,327,153</td>
<td>6,976,078</td>
<td>648,925</td>
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<tr>
<td>Occupation Tax</td>
<td>3,801,382</td>
<td>5,033,602</td>
<td>1,232,220</td>
</tr>
<tr>
<td>MVBA Fees</td>
<td>223,935</td>
<td>242,913</td>
<td>18,978</td>
</tr>
<tr>
<td>Oleomargarine Tax</td>
<td>925,578</td>
<td>(56,950)</td>
<td>(982,528)</td>
</tr>
<tr>
<td>Public Service Commission Fees</td>
<td>285,669</td>
<td>422,852</td>
<td>137,183</td>
</tr>
<tr>
<td>Sales &amp; Use Tax</td>
<td>135,864,153</td>
<td>149,442,237</td>
<td>13,578,084</td>
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<tr>
<td>Aviation Fuel Tax (1) See Notes</td>
<td>293,021</td>
<td>1,644,995</td>
<td>1,351,974</td>
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<tr>
<td>Total</td>
<td>$159,158,912</td>
<td>$175,798,155</td>
<td>$16,640,243</td>
</tr>
</tbody>
</table>
### HIGHWAY CONSTRUCTION MAINTENANCE FUND

<table>
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<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motor Fuel Tax</td>
<td>$41,124,133</td>
<td>$39,971,348</td>
<td>$(1,152,785)</td>
</tr>
<tr>
<td>Motor Vehicle Registration Fund</td>
<td>8,991,819</td>
<td>10,488,809</td>
<td>1,496,990</td>
</tr>
<tr>
<td>Special Fuel Tax</td>
<td>5,141,349</td>
<td>5,667,002</td>
<td>525,653</td>
</tr>
<tr>
<td>Mileage &amp; Temporary Permit Fees</td>
<td>2,559,997</td>
<td>2,126,655</td>
<td>(433,342)</td>
</tr>
<tr>
<td>Motor Vehicle Control Fees</td>
<td>413,984</td>
<td>397,899</td>
<td>(16,085)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$58,231,282</td>
<td>$58,651,713</td>
<td>$420,431</td>
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</table>

### TRUST & AGENCY FUND

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Car &amp; Bus Tax</td>
<td>$ 588,174</td>
<td>$ 673,643</td>
<td>85,469</td>
</tr>
<tr>
<td>Fireman's Pension</td>
<td>451,918</td>
<td>491,943</td>
<td>40,025</td>
</tr>
<tr>
<td>Sales Tax &amp; Mileage Cash Bonds</td>
<td>(2,786)</td>
<td>14,078</td>
<td>16,864</td>
</tr>
<tr>
<td>Tax Commission Suspense</td>
<td>24,842</td>
<td>(1,321)</td>
<td>(26,163)</td>
</tr>
<tr>
<td>Driver's Education Tax</td>
<td>1,099,984</td>
<td>1,063,897</td>
<td>(36,087)</td>
</tr>
<tr>
<td>Aeronautical Fund</td>
<td>1,472,527</td>
<td>--</td>
<td>(1,472,527)</td>
</tr>
<tr>
<td>Boat Fuel Tax</td>
<td>271,178</td>
<td>296,197</td>
<td>25,019</td>
</tr>
<tr>
<td>Combined Injury &amp; Benefit Fund</td>
<td>431,341</td>
<td>541,188</td>
<td>109,847</td>
</tr>
<tr>
<td>Reflectorized Plate Fee (2) See Notes</td>
<td>725,560</td>
<td>262,738</td>
<td>(462,822)</td>
</tr>
<tr>
<td>Studded Tire Fees (3) See Notes</td>
<td>19,338</td>
<td>19,338</td>
<td>19,338</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$5,062,738</td>
<td>$3,361,701</td>
<td>$(1,701,037)</td>
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</table>

### TOTAL STATE TAXES

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TOTAL STATE TAXES</strong></td>
<td>$342,957,157</td>
<td>$350,478,291</td>
<td>$7,521,134</td>
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</table>

### LOCAL TAX COLLECTIONS

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Uniform Local Sales &amp; Use Tax</td>
<td>$16,604,886</td>
<td>$19,036,945</td>
<td>$2,432,059</td>
</tr>
<tr>
<td>Transient Room Tax</td>
<td>472,685</td>
<td>568,864</td>
<td>96,179</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>17,077,571</td>
<td>19,605,809</td>
<td>2,528,238</td>
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</table>

**GRAND TOTAL**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Amount</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>GRAND TOTAL</strong></td>
<td>$360,034,728</td>
<td>$370,084,100</td>
<td>$10,049,372</td>
</tr>
</tbody>
</table>

(2) Reflectorized Plate Fee 12-22-72.
(3) Studded Tire Fees - effective May 8, 1973
DISTRIBUTION OF
UNIFORM LOCAL SALES AND USE TAX
TO PARTICIPATING UNITS
FOR THE FISCAL YEARS
1973 - 1974
<table>
<thead>
<tr>
<th>UNIT</th>
<th>Net Distribution after Adm. Costs 7-1-72 to 6-30-73</th>
<th>Net Distribution after Adm. Costs 7-1-73 to 6-30-74</th>
<th>Amount of increase or (Decrease)</th>
<th>Percent of Increase or (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beaver County</td>
<td>$10,690.43</td>
<td>$9,556.38</td>
<td>$(1,134.05)</td>
<td>(10.61)</td>
</tr>
<tr>
<td>Cities &amp; Towns</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Beaver</td>
<td>15,923.74</td>
<td>21,242.04</td>
<td>5,318.30</td>
<td>33.40</td>
</tr>
<tr>
<td>Milford</td>
<td>9,405.96</td>
<td>11,354.52</td>
<td>1,948.56</td>
<td>20.72</td>
</tr>
<tr>
<td>Minersville</td>
<td>3,013.26</td>
<td>4,431.19</td>
<td>1,417.93</td>
<td>47.06</td>
</tr>
<tr>
<td>Total Cities &amp; Towns</td>
<td>$28,342.96</td>
<td>$37,027.75</td>
<td>$8,684.79</td>
<td>30.64</td>
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<tr>
<td>Total Beaver County</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>including Cities &amp; Towns</td>
<td>$39,033.39</td>
<td>$46,584.13</td>
<td>$7,550.74</td>
<td>19.34</td>
</tr>
<tr>
<td>Box Elder County (1) see notes</td>
<td>--</td>
<td>$9,744.23</td>
<td>$9,744.23</td>
<td>--</td>
</tr>
<tr>
<td>Cities &amp; Towns</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bear River</td>
<td>--</td>
<td>103.80</td>
<td>103.80</td>
<td>--</td>
</tr>
<tr>
<td>Brigham City</td>
<td>--</td>
<td>32,011.95</td>
<td>32,011.95</td>
<td>--</td>
</tr>
<tr>
<td>Corrine</td>
<td>--</td>
<td>705.20</td>
<td>705.20</td>
<td>--</td>
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<tr>
<td>Elwood</td>
<td>--</td>
<td>386.16</td>
<td>386.16</td>
<td>--</td>
</tr>
<tr>
<td>Fielding</td>
<td>--</td>
<td>140.79</td>
<td>140.79</td>
<td>--</td>
</tr>
<tr>
<td>Plymouth</td>
<td>--</td>
<td>298.78</td>
<td>298.78</td>
<td>--</td>
</tr>
<tr>
<td>Portage</td>
<td>--</td>
<td>14.07</td>
<td>14.07</td>
<td>--</td>
</tr>
<tr>
<td>Tremonton</td>
<td>--</td>
<td>18,650.17</td>
<td>18,650.17</td>
<td>--</td>
</tr>
</tbody>
</table>

Summary of Distribution of Uniform Local Sales and Use Tax to Participating Units for Fiscal Years 1972-73 and 1973-74.
<table>
<thead>
<tr>
<th>UNIT</th>
<th>Net Distribution after Adm. Costs 7-1-72 to 6-30-73</th>
<th>Net Distribution after Adm. Costs 7-1-73 to 6-30-74</th>
<th>Amount of Increase or Decrease</th>
<th>Percent of Increase or Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Willard</td>
<td>$ --</td>
<td>$ 481.29</td>
<td>$ 481.29</td>
<td>--</td>
</tr>
<tr>
<td>Total Cities &amp; Towns</td>
<td>$ --</td>
<td>$52,792.21</td>
<td>$52,792.21</td>
<td>--</td>
</tr>
<tr>
<td>Total Box Elder County</td>
<td>$ --</td>
<td>$62,536.44</td>
<td>$62,536.44</td>
<td>--</td>
</tr>
<tr>
<td>including Cities &amp; Towns</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cache County</td>
<td>$148,295.77</td>
<td>$54,413.16</td>
<td>$(93,882.61)</td>
<td>(63.31)</td>
</tr>
<tr>
<td>Cities &amp; Towns (2) see notes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amalga</td>
<td>392.97</td>
<td>697.59</td>
<td>504.62</td>
<td>128.41</td>
</tr>
<tr>
<td>Clarkston</td>
<td>406.22</td>
<td>569.69</td>
<td>163.47</td>
<td>40.24</td>
</tr>
<tr>
<td>Hyde Park</td>
<td>710.05</td>
<td>1,722.01</td>
<td>1,011.96</td>
<td>142.52</td>
</tr>
<tr>
<td>Hyrum</td>
<td>9,003.60</td>
<td>14,063.50</td>
<td>5,059.90</td>
<td>56.20</td>
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<td>Lewiston</td>
<td>3,619.43</td>
<td>6,374.63</td>
<td>2,755.20</td>
<td>76.12</td>
</tr>
<tr>
<td>Logan</td>
<td>286,801.10</td>
<td>431,620.33</td>
<td>144,819.23</td>
<td>50.49</td>
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<tr>
<td>Mendon</td>
<td>1,043.60</td>
<td>2,291.93</td>
<td>1,248.33</td>
<td>119.62</td>
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<td>Millville</td>
<td>223.31</td>
<td>377.37</td>
<td>154.06</td>
<td>68.99</td>
</tr>
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<td>Nibley</td>
<td>323.78</td>
<td>1,485.83</td>
<td>1,162.05</td>
<td>358.90</td>
</tr>
<tr>
<td>North Logan</td>
<td>894.70</td>
<td>1,518.12</td>
<td>623.42</td>
<td>69.66</td>
</tr>
<tr>
<td>Providence</td>
<td>2,713.37</td>
<td>4,143.61</td>
<td>1,430.24</td>
<td>52.71</td>
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<tr>
<td>Richmond</td>
<td>3,777.23</td>
<td>5,380.62</td>
<td>1,603.39</td>
<td>42.45</td>
</tr>
<tr>
<td>River Heights</td>
<td>729.97</td>
<td>809.06</td>
<td>79.09</td>
<td>10.83</td>
</tr>
<tr>
<td>Smithfield</td>
<td>20,260.54</td>
<td>34,620.21</td>
<td>14,359.67</td>
<td>70.88</td>
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<td>1,913.91</td>
<td>614.36</td>
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<td>Total Cities &amp; Towns</td>
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<td>$510,509.05</td>
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<td>Total Cache County</td>
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<tr>
<td>including Cities &amp; Towns</td>
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<td></td>
</tr>
<tr>
<td>Carbon County</td>
<td>$74,644.51</td>
<td>579,109.22</td>
<td>$4,464.71</td>
<td>5.98</td>
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<tr>
<td>Cities &amp; Towns</td>
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<td></td>
<td></td>
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</tr>
<tr>
<td>Helper</td>
<td>22,300.76</td>
<td>26,540.32</td>
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<td>19.01</td>
</tr>
<tr>
<td>Price</td>
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<td>176,585.89</td>
<td>32,200.72</td>
<td>22.30</td>
</tr>
<tr>
<td>Total Cities &amp; Towns</td>
<td>$166,685.93</td>
<td>$203,126.21</td>
<td>$36,440.28</td>
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</tr>
<tr>
<td>Total Carbon County</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>including Cities &amp; Towns</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Daggett County</td>
<td>$241,330.44</td>
<td>$282,235.43</td>
<td>$40,904.99</td>
<td>16.95</td>
</tr>
<tr>
<td>Cities &amp; Towns</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manila</td>
<td>$2,416.82</td>
<td>$4,050.08</td>
<td>$1,633.26</td>
<td>67.58</td>
</tr>
<tr>
<td>Total Cities &amp; Towns</td>
<td>$2,416.82</td>
<td>$4,050.08</td>
<td>$1,633.26</td>
<td>67.58</td>
</tr>
<tr>
<td>Total Daggett County</td>
<td>$5,777.23</td>
<td>$8,643.79</td>
<td>$2,866.56</td>
<td>49.62</td>
</tr>
<tr>
<td>including Cities &amp; Towns</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Davis County</td>
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<td>$13,475.73</td>
<td>24.77</td>
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<tr>
<td>Cities &amp; Towns</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Bountiful</td>
<td>$334,012.63</td>
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<td>5,859.47</td>
<td>15.83</td>
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<td>Clearfield</td>
<td>96,882.94</td>
<td>111,971.79</td>
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<td>Clinton</td>
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<td>2,070.18</td>
<td>263.48</td>
<td>14.58</td>
</tr>
<tr>
<td>UNIT</td>
<td>Net Distribution after Adm. Costs 7-1-72 to 6-30-73</td>
<td>Net Distribution after Adm. Costs 7-1-73 to 6-30-74</td>
<td>Amount of Increase or (Decrease)</td>
<td>Percent of Increase or (Decrease)</td>
</tr>
<tr>
<td>---------------------------</td>
<td>------------------------------------------------------</td>
<td>------------------------------------------------------</td>
<td>---------------------------------</td>
<td>---------------------------------</td>
</tr>
<tr>
<td>East Layton</td>
<td>$1,314.30</td>
<td>$1,526.23</td>
<td>$211.93</td>
<td>16.12</td>
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(Repealed in County Area)

<p>| Eureka                              | 3,958.74                                             | 3,831.53                                             | (127.21)                        | (3.21)                           |
| Levan                               | 778.63                                               | 975.79                                               | 197.16                          | 25.32                            |
| Mona                                | 481.25                                               | 582.89                                               | 101.64                          | 21.12                            |
| Nephi                               | 45,635.96                                            | 50,512.02                                            | 4,876.06                        | 10.68                            |
| Total Cities &amp; Towns                | $50,854.58                                           | $55,902.23                                           | $5,047.65                       | 9.92                             |
| Total Juab County                   | $55,892.38                                           | $60,775.67                                           | $4,883.29                       | 8.74                             |
| including Cities &amp; Towns           |                                                      |                                                      |                                 |                                  |
| Kane County                         | $10,266.64                                           | $14,119.26                                           | $3,852.62                       | 37.52                            |
| Cities &amp; Towns                      |                                                      |                                                      |                                 |                                  |
| Alton                               | 43.13                                                | 46.33                                                | 3.20                            | 7.42                             |
| Glendale                            | 1,035.36                                             | 1,347.54                                             | 312.18                          | 30.15                            |
| Kanab                               | 23,994.40                                            | 27,929.96                                            | 3,935.56                        | 15.40                            |
| Orderville                         | 1,804.72                                             | 1,944.28                                             | 139.56                          | 7.73                             |
| Total Cities &amp; Towns                | $26,877.61                                           | $31,268.11                                           | $4,390.50                       | 16.34                            |
| Total Kane County                   | $37,144.25                                           | $45,387.37                                           | $8,243.12                       | 22.19                            |
| including Cities &amp; Towns           |                                                      |                                                      |                                 |                                  |
| Millard County                      | $11,428.72                                           | $13,680.86                                           | $2,252.14                       | 19.71                            |
| Cities &amp; Towns                      |                                                      |                                                      |                                 |                                  |
| Delta                               | 36,113.85                                            | 40,201.43                                            | 4,087.58                        | 11.32                            |
| Fillmore                            | 28,329.87                                            | 32,015.87                                            | 3,686.00                        | 13.01                            |
| Hinckley                            | 532.78                                               | 579.43                                               | 46.65                           | 8.76                             |
| Holden                              | 2,237.77                                             | 1,415.87                                             | (821.90)                        | (36.73)                          |
| Kanosh                              | 1,483.91                                             | 1,465.47                                             | (18.44)                         | (1.24)                           |
| Leamington                          | 129.30                                               | 144.82                                               | 15.52                           | 12.00                            |
| Lynndyl                             | 243.49                                               | 275.14                                               | 31.65                           | 13.00                            |</p>
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<th>Net Distribution after Adm. Costs 7-1-73 to 6-30-74</th>
<th>Amount of increase or (Decrease)</th>
<th>Percent of increase or (Decrease)</th>
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<td>Net Distribution after Adm. Costs 7-1-73 to 6-30-74</td>
<td>Amount of increase or (Decrease)</td>
<td>Percent of increase or (Decrease)</td>
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<td>Cities &amp; Towns</td>
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<p>| Total Cities &amp; Towns       | $1,485,810.05                                         | $1,776,298.62                                         | $292,488.57                     | 19.71                            |
| Total Utah County          | $1,609,931.94                                         | $1,947,424.61                                         | $337,492.67                     | 20.96                            |
| including Cities &amp; Towns   |                                                      |                                                      |                                  |                                  |
| Wasatch County             | $27,737.01                                            | $25,631.68                                            | $(2,105.33)                     | (7.59)                           |
| Cities &amp; Towns             |                                                      |                                                      |                                  |                                  |
| Charleston                 | 598.58                                                | 566.05                                                | (32.53)                         | (5.43)                           |
| Heber                      | 41,449.18                                             | 48,569.24                                             | 7,120.06                        | 17.18                            |
| Midway                     | 6,424.99                                              | 7,414.61                                              | 989.62                          | 15.40                            |
| Wallsburg                  | 304.04                                                | 312.07                                                | 8.03                            | 2.64                             |
| Total Cities &amp; Towns       | $48,776.79                                            | $5,861.97                                             | $8,085.18                       | 16.58                            |
| Total Wasatch County       | $76,513.80                                            | $82,493.65                                            | $5,979.85                       | 7.82                             |
| including Cities &amp; Towns   |                                                      |                                                      |                                  |                                  |
| Washington County          | $18,033.27                                            | $23,142.36                                            | $5,109.09                       | 28.33                            |
| Cities &amp; Towns             |                                                      |                                                      |                                  |                                  |
| Enterprise                 | 2,096.70                                              | 2,313.15                                              | 216.45                          | 10.32                            |
| Hurricane                  | 21,263.97                                             | 26,381.96                                             | 5,117.99                        | 24.07                            |
| Ivins                      | 270.80                                                | 438.38                                                | 167.58                          | 61.88                            |
| LaVerkin                   | 959.41                                                | 1,193.59                                              | 234.18                          | 24.41                            |
| Leeds                      | 192.34                                                | 209.42                                                | 17.08                           | 8.88                             |
| New Harmony                | 59.24                                                 | 62.15                                                 | 2.91                            | 4.91                             |
| St. George                 | 168,994.40                                            | 187,763.17                                            | $18,768.77                      | 11.11                            |
| Santa Clara                | 1,867.58                                              | 2,194.36                                              | 326.78                          | 17.50                            |
| Springdale                 | 6,525.38                                              | 7,422.89                                              | 897.51                          | 13.75                            |
| Toquerville                | 278.26                                                | 305.70                                                | 27.44                           | 9.86                             |
| Virgin                     | 221.37                                                | 298.67                                                | 77.30                           | 34.92                            |
| Washington                 | 3,004.08                                              | 3,886.25                                              | 882.17                          | 29.36                            |
| Total Cities &amp; Towns       | $205,733.53                                           | $232,469.69                                           | $26,736.16                      | 13.00                            |</p>
<table>
<thead>
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<th>Net Distribution after Adm. Costs 7-1-73 to 6-30-74</th>
<th>Amount of increase or (Decrease)</th>
<th>Percent of increase or (Decrease)</th>
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<td>3,749.81</td>
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<td>233.34</td>
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<td>(20.41)</td>
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Changes since last report:
(1) Box Elder County and all participating cities and towns, contracts effective 1-1-74
(2) All participating cities and towns of Cache County, contracts effective 7-1-72

Note: Because of accounting periods, only 3 checks would be reflected in period 7-1-72 to 6-30-73, while 4 checks would be reflected in period 7-1-73 to 6-30-74. Percent of increase figures for Cache County cities and towns are therefore not completely comparative.
### SUMMARY OF DISTRIBUTION OF TRANSIENT ROOM TAX TO PARTICIPATING UNITS

**FOR FISCAL YEARS 1972-73 AND 1973-74**

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<th>Net Distribution After Adm. Costs 7-1-72 to 6-30-73</th>
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<th>Amount of Increase or (Decrease)</th>
<th>Percent of Increase or (Decrease)</th>
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<td>28,176.96</td>
<td>27,041.44</td>
<td>(1,135.52)</td>
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<tr>
<td>Wasatch County</td>
<td>4-1-71</td>
<td>4,750.29</td>
<td>5,637.99</td>
<td>887.70</td>
</tr>
<tr>
<td>Washington County</td>
<td>4-1-72</td>
<td>28,905.48</td>
<td>32,442.49</td>
<td>3,537.01</td>
</tr>
<tr>
<td>Wayne County</td>
<td>1-1-73</td>
<td>82.27</td>
<td>1,880.08</td>
<td>1,797.81</td>
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<tr>
<td>Weber County</td>
<td>1-1-70</td>
<td>25,116.13</td>
<td>26,367.59</td>
<td>1,251.46</td>
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</tbody>
</table>

**GRAND TOTAL**

$457,787.02  
$556,518.97  
$98,731.95  
21.57

**Note:** Due to accounting periods, percentage figures are not completely comparable for counties whose contract effective dates are after 4-1-72. This is because four checks received in the latest fiscal year might be compared percentage wise to less than four checks received in the previous fiscal year.
### TOTAL ASSESSED VALUE OF ALL PROPERTY FOR THE CALENDAR YEARS 1972 AND 1973

<table>
<thead>
<tr>
<th></th>
<th>Calendar Years</th>
<th>Amount of Increase or (Decrease)</th>
<th>Percent of Increase or (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1972</td>
<td>1973</td>
<td></td>
</tr>
<tr>
<td>Residential Real Estate</td>
<td>$132,608,265</td>
<td>$146,649,600</td>
<td>$14,041,335</td>
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<td>Commercial and Industrial Real Estate</td>
<td>68,314,294</td>
<td>72,253,970</td>
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<td>87,271,824</td>
<td>90,249,346</td>
<td>2,977,522</td>
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<tr>
<td>Unclassified Real Estate</td>
<td>1,227,187</td>
<td>1,895,757</td>
<td>668,570</td>
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<td>539,401,528</td>
<td>582,967,309</td>
<td>43,565,781</td>
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<td>236,929,400</td>
<td>25,645,119</td>
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<td>13,299,690</td>
<td>13,650,500</td>
<td>350,810</td>
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<td>Motor Vehicles</td>
<td>150,195,398</td>
<td>166,453,542</td>
<td>16,258,144</td>
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<td>Mdse. &amp; Fixtures</td>
<td>59,162,771</td>
<td>39,007,181</td>
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<tr>
<td>Commercial and Industrial Machinery</td>
<td>73,013,155</td>
<td>82,709,237</td>
<td>9,696,082</td>
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<td>Agricultural Machinery</td>
<td>9,935,250</td>
<td>10,201,823</td>
<td>266,576</td>
</tr>
<tr>
<td>Other Personal Property</td>
<td>21,484,556</td>
<td>29,382,234</td>
<td>7,997,678</td>
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<tr>
<td>Range Cattle</td>
<td>7,972,110</td>
<td>7,931,276</td>
<td>(40,843)</td>
</tr>
<tr>
<td>Other Cattle</td>
<td>3,991,077</td>
<td>3,429,477</td>
<td>(561,600)</td>
</tr>
<tr>
<td>Horses and Mules</td>
<td>791,257</td>
<td>770,355</td>
<td>(20,902)</td>
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<tr>
<td>Sheep</td>
<td>1,904,363</td>
<td>1,563,954</td>
<td>(340,409)</td>
</tr>
<tr>
<td>Other Animals</td>
<td>302,155</td>
<td>267,101</td>
<td>(35,054)</td>
</tr>
<tr>
<td>Poultry</td>
<td>92,123</td>
<td>81,460</td>
<td>(10,663)</td>
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<td>Air Lines</td>
<td>4,894,177</td>
<td>4,888,150</td>
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<td>Bus Lines</td>
<td>5,947,394</td>
<td>6,768,309</td>
<td>820,915</td>
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<td>Car Companies</td>
<td>3,779,779</td>
<td>3,759,624</td>
<td>(20,155)</td>
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<td>22,109</td>
<td>19,602</td>
<td>(2,507)</td>
</tr>
<tr>
<td>Gas Distribution</td>
<td>32,170,679</td>
<td>31,581,260</td>
<td>(589,419)</td>
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<td>Pipe Line Companies</td>
<td>13,034,577</td>
<td>12,833,647</td>
<td>(200,930)</td>
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<td>Power Companies</td>
<td>76,961,534</td>
<td>89,518,725</td>
<td>12,557,191</td>
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<td>Railroad Companies</td>
<td>61,222,266</td>
<td>61,741,460</td>
<td>519,194</td>
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<tr>
<td>Telegraph Company</td>
<td>476,455</td>
<td>499,985</td>
<td>23,530</td>
</tr>
<tr>
<td>Telephone Companies</td>
<td>74,780,179</td>
<td>82,678,636</td>
<td>7,898,458</td>
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<td>Terminal Companies</td>
<td>1,440,244</td>
<td>1,373,941</td>
<td>(66,303)</td>
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<td>Water Companies</td>
<td>340,705</td>
<td>362,511</td>
<td>21,806</td>
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<tr>
<td>Mining Companies</td>
<td>346,248,344</td>
<td>301,941,184</td>
<td>(44,307,160)</td>
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<tr>
<td>Oil &amp; Gas Properties</td>
<td>55,948,124</td>
<td>80,887,399</td>
<td>24,939,275</td>
</tr>
</tbody>
</table>

**TOTALS**

|                        | $2,060,517,849 | $2,145,247,978 | $84,730,129 | 4.11 |

By County Assessor

|                        | $1,382,251,284 | $1,466,383,525 | $1,842,241 | 7.53 |

By State Tax Commission

<p>|                        | $678,266,565   | $658,854,453   | ($19,412,112) | (2.86) |</p>
<table>
<thead>
<tr>
<th>Class of Property</th>
<th>1972</th>
<th>1973</th>
<th>Increase or Decrease</th>
<th>Percent of Increase or Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residential Real Estate</td>
<td>$11,669,648</td>
<td>$12,290,615</td>
<td>$620,967</td>
<td>5.32</td>
</tr>
<tr>
<td>Commercial &amp; Industrial Real Estate</td>
<td>$6,504,279</td>
<td>$6,897,632</td>
<td>$393,353</td>
<td>1.44</td>
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<tr>
<td>Agricultural Real Estate</td>
<td>$5,722,875</td>
<td>$5,984,296</td>
<td>(3,842,278)</td>
<td>(67.67)</td>
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<tr>
<td>Unclassified Real Estate</td>
<td>76,482</td>
<td>111,446</td>
<td>34,964</td>
<td>45.72</td>
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<td>Residential Buildings</td>
<td>47,782,307</td>
<td>49,744,083</td>
<td>1,961,776</td>
<td>4.11</td>
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<tr>
<td>Commercial &amp; Industrial Buildings</td>
<td>19,287,867</td>
<td>20,937,554</td>
<td>1,649,687</td>
<td>8.55</td>
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<tr>
<td>Agricultural Buildings</td>
<td>897,946</td>
<td>975,051</td>
<td>(77,105)</td>
<td>(7.95)</td>
</tr>
<tr>
<td>Motor Vehicles</td>
<td>13,072,621</td>
<td>13,942,769</td>
<td>870,148</td>
<td>6.65</td>
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<tr>
<td>Merchandise &amp; Fixtures</td>
<td>5,451,424</td>
<td>3,492,842</td>
<td>(1,958,582)</td>
<td>(36.11)</td>
</tr>
<tr>
<td>Commercial &amp; Industrial Machinery</td>
<td>5,908,310</td>
<td>6,512,803</td>
<td>604,493</td>
<td>10.23</td>
</tr>
<tr>
<td>Agricultural Machinery</td>
<td>649,498</td>
<td>632,202</td>
<td>(17,296)</td>
<td>(2.66)</td>
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<tr>
<td>Other Personal Property</td>
<td>1,903,362</td>
<td>2,475,722</td>
<td>572,360</td>
<td>30.07</td>
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<tr>
<td>Range Cattle</td>
<td>493,537</td>
<td>474,429</td>
<td>(19,108)</td>
<td>(3.87)</td>
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<tr>
<td>Other Cattle</td>
<td>280,474</td>
<td>233,003</td>
<td>(47,471)</td>
<td>(16.93)</td>
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<tr>
<td>Horses &amp; Mules</td>
<td>54,809</td>
<td>52,158</td>
<td>(2,651)</td>
<td>(4.84)</td>
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<tr>
<td>Sheep</td>
<td>260,403</td>
<td>209,426</td>
<td>(50,977)</td>
<td>(19.58)</td>
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<tr>
<td>Other Animals</td>
<td>21,781</td>
<td>18,264</td>
<td>(3,517)</td>
<td>(16.15)</td>
</tr>
<tr>
<td>Poultry</td>
<td>6,582</td>
<td>5,526</td>
<td>(1,054)</td>
<td>(16.01)</td>
</tr>
<tr>
<td>Air Lines</td>
<td>310,982</td>
<td>299,096</td>
<td>(11,986)</td>
<td>(3.64)</td>
</tr>
<tr>
<td>Bus Lines</td>
<td>435,083</td>
<td>471,300</td>
<td>36,212</td>
<td>8.32</td>
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<tr>
<td>Car Companies</td>
<td>274,158</td>
<td>265,274</td>
<td>(8,884)</td>
<td>(3.24)</td>
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<tr>
<td>Gas - Distribution</td>
<td>2,261</td>
<td>1,940</td>
<td>(321)</td>
<td>(14.20)</td>
</tr>
<tr>
<td>Pipe Line Companies</td>
<td>2,602,522</td>
<td>2,479,227</td>
<td>(123,295)</td>
<td>(4.74)</td>
</tr>
<tr>
<td>Power Companies</td>
<td>785,041</td>
<td>736,976</td>
<td>(48,065)</td>
<td>(6.27)</td>
</tr>
<tr>
<td>Railroad Companies</td>
<td>6,002,502</td>
<td>6,595,783</td>
<td>593,191</td>
<td>9.86</td>
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<tr>
<td>Telegraph Companies</td>
<td>4,341,334</td>
<td>4,282,554</td>
<td>(58,780)</td>
<td>(1.35)</td>
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<td>37,720</td>
<td>38,987</td>
<td>1,267</td>
<td>3.36</td>
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<td>Terminal Companies</td>
<td>6,393,247</td>
<td>6,802,515</td>
<td>409,268</td>
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<td>Water Companies</td>
<td>152,301</td>
<td>142,414</td>
<td>(9,887)</td>
<td>(6.49)</td>
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<td>Mining Companies</td>
<td>26,678</td>
<td>27,589</td>
<td>911</td>
<td>2.26</td>
</tr>
<tr>
<td>Oil &amp; Gas Properties</td>
<td>24,625,953</td>
<td>20,956,320</td>
<td>(3,669,633)</td>
<td>(14.89)</td>
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<tr>
<td><strong>TOTALS</strong></td>
<td><strong>$169,207,884</strong></td>
<td><strong>$170,641,107</strong></td>
<td><strong>$1,433,223</strong></td>
<td><strong>8.5</strong></td>
</tr>
<tr>
<td>By County Assessor</td>
<td><strong>$120,144,405</strong></td>
<td><strong>$124,379,823</strong></td>
<td><strong>$4,235,418</strong></td>
<td><strong>3.53</strong></td>
</tr>
<tr>
<td>By State Tax Commission</td>
<td><strong>$49,063,479</strong></td>
<td><strong>$46,261,284</strong></td>
<td><strong>(2,802,195)</strong></td>
<td><strong>(5.71)</strong></td>
</tr>
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</table>
### DISTRIBUTION OF PROPERTY TAXES ACCORDING TO PURPOSE

<table>
<thead>
<tr>
<th>Calendar Years</th>
<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1972</td>
<td>1973</td>
<td></td>
</tr>
<tr>
<td><strong>TOTALS FOR STATE</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Schools</td>
<td>$103,583,362</td>
<td>$103,154,448</td>
</tr>
<tr>
<td>Cities and Towns</td>
<td>22,064,480</td>
<td>23,177,047</td>
</tr>
<tr>
<td>County</td>
<td>35,331,229</td>
<td>34,579,136</td>
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<td>Special Taxing Districts</td>
<td>8,056,875</td>
<td>9,586,012</td>
</tr>
<tr>
<td>Bounty</td>
<td>171,958</td>
<td>144,462</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>$169,207,884</td>
<td>$170,841,107</td>
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</table>

**Totals for Each County**

#### Beaver County

<table>
<thead>
<tr>
<th>Calendar Years</th>
<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1972</td>
<td>1973</td>
<td></td>
</tr>
<tr>
<td>District Schools</td>
<td>$450,546</td>
<td>$446,344</td>
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<td>60,810</td>
<td>62,494</td>
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<td>County</td>
<td>112,376</td>
<td>105,012</td>
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<td>Special Taxing Districts</td>
<td>22,072</td>
<td>25,375</td>
</tr>
<tr>
<td>Bounty</td>
<td>7,470</td>
<td>6,896</td>
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<tr>
<td><strong>TOTALS</strong></td>
<td>$653,274</td>
<td>$646,111</td>
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#### Box Elder County

<table>
<thead>
<tr>
<th>Calendar Years</th>
<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1972</td>
<td>1973</td>
<td></td>
</tr>
<tr>
<td>District Schools</td>
<td>$3,345,615</td>
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<td>417,508</td>
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<td>573,341</td>
<td>839,127</td>
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<td>159,866</td>
<td>168,275</td>
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<td>Bounty</td>
<td>17,554</td>
<td>13,901</td>
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<tr>
<td><strong>TOTALS</strong></td>
<td>$4,502,838</td>
<td>$4,823,531</td>
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#### Cache County

<table>
<thead>
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<th>Calendar Years</th>
<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1972</td>
<td>1973</td>
<td></td>
</tr>
<tr>
<td>District Schools</td>
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<td>$2,851,203</td>
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<td>44,996</td>
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<td>677,945</td>
<td>714,312</td>
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<td>Special Taxing Districts</td>
<td>9,780</td>
<td>11,367</td>
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<tr>
<td>Bounty</td>
<td>3,352</td>
<td>3,285</td>
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<tr>
<td><strong>TOTALS</strong></td>
<td>$3,987,912</td>
<td>$4,024,763</td>
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#### Carbon County

<table>
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<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Schools</td>
<td>$1,852,128</td>
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<tr>
<td>Cities and Towns</td>
<td>143,866</td>
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<tr>
<td>County</td>
<td>466,727</td>
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<td>Special Taxing Districts</td>
<td>120,240</td>
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<td>Bounty</td>
<td>1,579</td>
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<tr>
<td><strong>TOTALS</strong></td>
<td>$2,574,546</td>
</tr>
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#### Daggett County

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<thead>
<tr>
<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Schools</td>
<td>$108,808</td>
</tr>
<tr>
<td>Cities and Towns</td>
<td>6,575</td>
</tr>
<tr>
<td>County</td>
<td>39,074</td>
</tr>
<tr>
<td>Special Taxing Districts</td>
<td>-</td>
</tr>
<tr>
<td>Bounty</td>
<td>1,489</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>$155,937</td>
</tr>
</tbody>
</table>

#### Davis County

<table>
<thead>
<tr>
<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Schools</td>
<td>$6,009,024</td>
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<tr>
<td>Cities and Towns</td>
<td>1,638,867</td>
</tr>
<tr>
<td>County</td>
<td>1,506,502</td>
</tr>
<tr>
<td>Special Taxing Districts</td>
<td>820,160</td>
</tr>
<tr>
<td>Bounty</td>
<td>1,241</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>$9,976,894</td>
</tr>
</tbody>
</table>

#### Duchesne County

<table>
<thead>
<tr>
<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Schools</td>
<td>$1,039,443</td>
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<td>Cities and Towns</td>
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</tr>
<tr>
<td>County</td>
<td>289,205</td>
</tr>
<tr>
<td>Special Taxing Districts</td>
<td>16,953</td>
</tr>
<tr>
<td>Bounty</td>
<td>9,221</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td>$1,464,052</td>
</tr>
</tbody>
</table>

#### Emery County

<table>
<thead>
<tr>
<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>District Schools</td>
<td>$591,219</td>
</tr>
<tr>
<td>Cities and Towns</td>
<td>61,560</td>
</tr>
<tr>
<td>County</td>
<td>171,215</td>
</tr>
<tr>
<td>Special Taxing Districts</td>
<td>9,556</td>
</tr>
<tr>
<td>Bounty</td>
<td>3,310</td>
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<tr>
<td><strong>TOTALS</strong></td>
<td>$836,962</td>
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## State Tax Commission

### Twenty-Second Biennial Report

<table>
<thead>
<tr>
<th>County</th>
<th>Calendar Years 1972</th>
<th>Calendar Years 1973</th>
<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
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### Grand County

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### Iron County

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### Juab County

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<td><strong>$784,911</strong></td>
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### Kane County

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### Millard County

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<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
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<td>District</td>
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<td>542</td>
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<td>109,769</td>
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<td>17,823</td>
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### Morgan County

<table>
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<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
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<tbody>
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<td>District</td>
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<td>(669)</td>
<td>(2.83)</td>
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<td>188,704</td>
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### Piute County

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<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
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<tbody>
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<td><strong>(7.66)</strong></td>
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### Rich County

<table>
<thead>
<tr>
<th>County</th>
<th>Calendar Years 1972</th>
<th>Calendar Years 1973</th>
<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
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<td>82.02</td>
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### Salt Lake County

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<tbody>
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## State Tax Commission

### Twenty-Second Biennial Report

<table>
<thead>
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<th>Calendar Years</th>
<th>Increase or Percent of Change</th>
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<td><strong>Districts</strong></td>
<td>1972</td>
</tr>
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<td>City and Towns</td>
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<tr>
<td>County</td>
<td>73,081</td>
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<tr>
<td>Special Taxing Districts</td>
<td>55,993</td>
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<tr>
<td>Bounty</td>
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### Calendar Years

<table>
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<th></th>
<th>1972</th>
<th>1973</th>
<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
</tr>
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<td><strong>Districts</strong></td>
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<tr>
<td>Special Taxing Districts</td>
<td>15,043</td>
<td>16,259</td>
<td>1,216</td>
<td>8.08</td>
</tr>
<tr>
<td>Bounty</td>
<td>961</td>
<td>796</td>
<td>(165)</td>
<td>(17.17)</td>
</tr>
<tr>
<td>TOTALS</td>
<td>$1,349,318</td>
<td>$1,928,972</td>
<td>579,654</td>
<td>42.96</td>
</tr>
<tr>
<td><strong>Wayne County</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>District Schools</td>
<td>$86,572</td>
<td>$94,144</td>
<td>7,572</td>
<td>8.75</td>
</tr>
<tr>
<td>City and Towns</td>
<td>3,066</td>
<td>3,934</td>
<td>888</td>
<td>1.76</td>
</tr>
<tr>
<td>County</td>
<td>34,391</td>
<td>36,700</td>
<td>2,309</td>
<td>6.71</td>
</tr>
<tr>
<td>Special Taxing Districts</td>
<td>3,135</td>
<td>2,589</td>
<td>(546)</td>
<td>(17.42)</td>
</tr>
<tr>
<td>Bounty</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTALS</td>
<td>$127,994</td>
<td>$137,367</td>
<td>9,373</td>
<td>7.35</td>
</tr>
</tbody>
</table>
## State Tax Commission

<table>
<thead>
<tr>
<th>Weber County</th>
<th>Calendar Years</th>
<th>Increase or (Decrease)</th>
<th>Percent of Change</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>1972</td>
<td>1973</td>
<td></td>
</tr>
<tr>
<td>District Schools</td>
<td>$3,097,229</td>
<td>$3,063,357</td>
<td>($43,872)</td>
</tr>
<tr>
<td>Cities and Towns</td>
<td>3,591,962</td>
<td>3,682,252</td>
<td>90,290</td>
</tr>
<tr>
<td>County</td>
<td>3,363,888</td>
<td>3,494,981</td>
<td>131,093</td>
</tr>
<tr>
<td>Special Taxing Districts</td>
<td>1,022,293</td>
<td>1,081,747</td>
<td>59,454</td>
</tr>
<tr>
<td>Bounty</td>
<td>1,845</td>
<td>1,708</td>
<td>(137)</td>
</tr>
<tr>
<td>TOTALS</td>
<td>$16,077,217</td>
<td>$16,314,045</td>
<td>236,828</td>
</tr>
</tbody>
</table>

**TRENDS IN TAXATION**

**STATEMENT SHOWING SHIFT IN PROPORTION OF TOTAL PROPERTY TAXES AS COMPARED WITH EXCISE TAXES OVER A TEN YEAR PERIOD**
<table>
<thead>
<tr>
<th>Calendar Fiscal Year</th>
<th>Property Taxes Levied Calendar Year</th>
<th>Excise Taxes Net Collections Fiscal Year</th>
<th>Total</th>
<th>Property Taxes of Total %</th>
<th>Excise Taxes of Total %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1964 - 65</td>
<td>$114,724,732</td>
<td>$137,228,341</td>
<td>$251,953,073</td>
<td>45.53</td>
<td>54.47</td>
</tr>
<tr>
<td>1965 - 66</td>
<td>122,636,258</td>
<td>159,792,425</td>
<td>282,428,683</td>
<td>43.42</td>
<td>56.58</td>
</tr>
<tr>
<td>1966 - 67</td>
<td>125,365,577</td>
<td>169,597,550</td>
<td>294,963,127</td>
<td>42.50</td>
<td>57.50</td>
</tr>
<tr>
<td>1967 - 68</td>
<td>131,868,556</td>
<td>181,008,431</td>
<td>312,876,987</td>
<td>42.15</td>
<td>57.85</td>
</tr>
<tr>
<td>1968 - 69</td>
<td>136,759,729</td>
<td>196,596,698</td>
<td>333,356,427</td>
<td>41.03</td>
<td>58.97</td>
</tr>
<tr>
<td>1969 - 70</td>
<td>144,473,414</td>
<td>244,628,477</td>
<td>399,101,891</td>
<td>37.13</td>
<td>62.87</td>
</tr>
<tr>
<td>1970 - 71</td>
<td>154,121,967</td>
<td>261,929,882</td>
<td>416,051,849</td>
<td>37.04</td>
<td>62.96</td>
</tr>
<tr>
<td>1971 - 72</td>
<td>167,880,362</td>
<td>300,498,897</td>
<td>488,360,259</td>
<td>35.84</td>
<td>64.16</td>
</tr>
<tr>
<td>1972 - 73</td>
<td>169,207,884</td>
<td>360,034,728</td>
<td>529,242,612</td>
<td>31.97</td>
<td>68.03</td>
</tr>
<tr>
<td>1973 - 74</td>
<td>170,641,107</td>
<td>370,084,100</td>
<td>540,725,207</td>
<td>31.56</td>
<td>68.44</td>
</tr>
</tbody>
</table>

Rate of Increase in 10 Years: 48.74%, 169.68%, 144.61%

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.