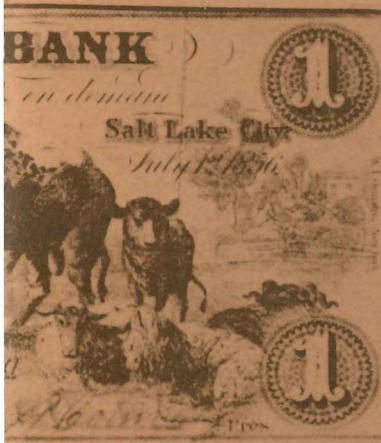


UTAH
STATE TAX
COMMISSION



TWENTY-FOURTH
BIENNIAL
REPORT

July 1976 - June 1978

**TWENTY-FOURTH
BIENNIAL REPORT
of the
UTAH STATE TAX COMMISSION**

David L. Duncan
Chairman

Vernon L. Holman
Eleanor Lee Brennan
Douglas F. Sonntag
Commissioners

Phillip E. Procter
Executive Secretary

For the Periods From July 1, 1976 to June 30, 1978

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DEAR GOVERNOR AND LEGISLATORS:

Dear Governor and Legislators:

It is with pleasure we present the 24th Biennial Report of the State Tax Commission for the fiscal years July 1, 1976-June 30, 1978. This report is made in compliance with the requirements of law as stated in Section 59-5-46, Utah Code Annotated, 1953, as amended.

The State Tax Commission is responsible for the collection of most state revenues and supervises the administration and collection of the local property tax, which provides a large portion of the revenue for the operation of local government in Utah.

The report provides a summary and account of all taxes administered by the Tax Commission over the past two years, as well as a survey of the progress made in all other functions assigned to the Commission.

This biennium, the Biennial Report has undergone as extensive revision process in an attempt to provide the reader with a broader scope of information than has been available in past editions. Wherever possible, we have included historical data, explanatory narrative and policy projections on the basis of past performance. For the benefit of the general reader, we have translated much information into graphs, pie charts and other figures. The most complex statistical data is in an appendix for the convenience of the analyst.

The law states that the Biennial Report is to include "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 with the state." In lieu of making its recommendations in the Biennial Report, the Commission has presented all of its recommendations before the Governor's Tax Study Committee. Upon the completion of the committee's work, the Commission shall resume the incorporation of its recommendations in the Biennial Report.


The Tax Commission anticipates that the Biennial Report will be revised further in the near future. To increase the utility of the report, the Biennial Report will become an annual report. In so doing, the information will be more current and will reflect the pace of change in tax administration procedures. We hope that the sum of these changes will be to the benefit of the serious reader.

The Commissioners would like to thank Bonnie Brennan, University of Utah Intern, for her creative assistance in preparation of this Biennial Report.

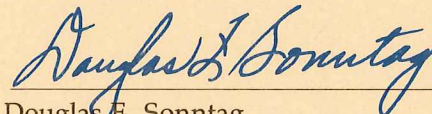
Sincerely,
Respectfully submitted,
STATE TAX COMMISSION



David L. Duncan
Chairman



Vernon L. Holman
Commissioner



Douglas F. Sonntag
Commissioner



Eleanor Lee Brennan
Commissioner

ORGANIZATIONAL OVERVIEW

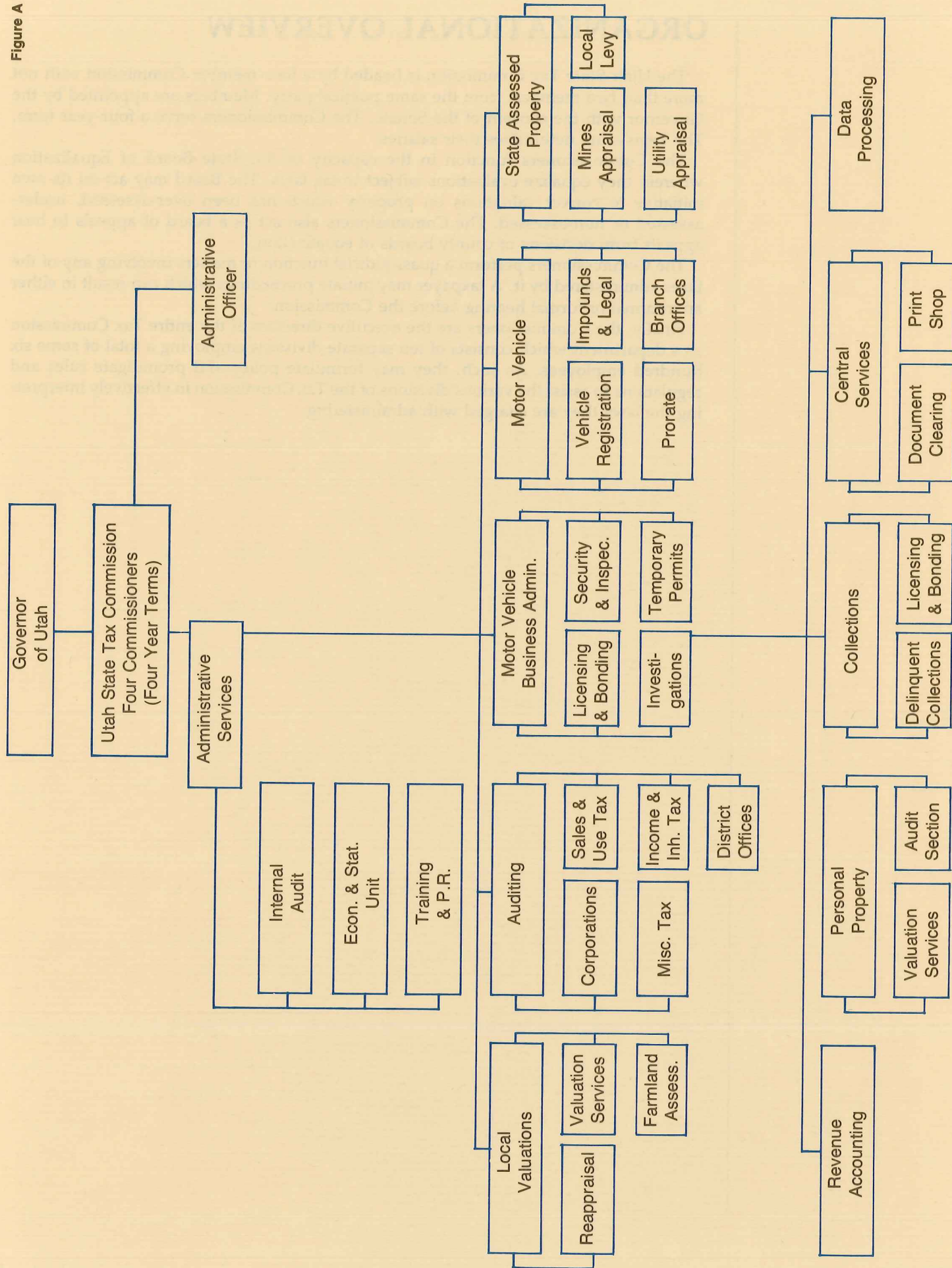
The Utah State Tax Commission is headed by a four-member Commission with not more than two members from the same political party. Members are appointed by the Governor with the consent of the Senate. The Commissioners serve a four-year term. The Legislature determines their salaries.

The Commissioners function in the capacity of the State Board of Equalization wherein they equalize evaluations subject to tax laws. The Board may act on its own initiative to correct valuations on property which has been over-assessed, under-assessed or non-assessed. The Commissioners also act as a board of appeals to hear appeals from decisions of county boards of equalization.

The Commissioners perform a quasi-judicial function in matters involving any of the taxes administered by it. A taxpayer may initiate proceedings which can result in either an informal or formal hearing before the Commission.

Finally, the Commissioners are the executive directors of the entire Tax Commission — a department which consists of ten separate divisions employing a total of some six hundred employees. As such, they may formulate policy and promulgate rules and regulations to assist the various divisions of the Tax Commission in effectively interpreting the laws they are charged with administering.

Figure A



HISTORY

In 1930, the State Constitution was amended to provide for the creation of the Tax Commission and abolish the then existing State Board of Equalization. The new Tax Commission was given responsibility for the collection and administration of major taxes including those previously administered by other agencies, as well as functions of the State Board of Equalization.

At the outset, the Tax Commission was faced with a dilemma. On the one hand, the Constitution as amended provided specifically that the State Tax Commission shall administer and supervise the tax laws of the state. On the other hand, the necessary bills to transfer the authority to administer these taxes were never introduced. A public controversy arose as to who was legally authorized to administer the taxes in question and three positions emerged: Some people professed the belief that the Constitutional provision was mandatory and vested the Tax Commission with authority to administer these laws. Others were of the opinion that the Constitutional provision was neither mandatory nor self-executory but required legislative enactment to carry the decision into effect. The third opinion was, that under the circumstances, there existed no office or authority empowered by law to administer these taxes. This third construction would have had disastrous consequences to the revenues of the state. As a temporary expedient, the Tax Commission adopted resolutions appointing the various agencies which were then administering these taxes to continue to administer them until their powers were revoked.

For the first two years of its existence, the principal duties of the State Tax Commission consisted of the equalization of property tax assessments, the assessment for property tax purposes of certain classes of property, and the administration and collection of the personal income and corporate franchise taxes. On June 26, 1933, the provision of the Revised Statutes of Utah, which transferred to the Tax Commission the administration and collection of all other state taxes, became effective. The Commission was under the Revised Statutes, called upon to administer income and corporate franchise taxes and additional duties including: motor vehicle registration, the motor fuel tax, the cigarette stamp tax, the oleomargarine stamp tax, the motor transportation tax, the insurance premium tax, the tax on industrial self-insurers, and finally, the inheritance tax.

Over the years, the duties of the Commission have been varied as new taxes were enacted and others repealed. The individual income and the franchise and privilege taxes were enacted in 1931. In 1933, the Emergency Revenue Act, more commonly known as the sales tax, became a law and in 1937, the use tax was enacted as a supplement to the sales tax. When the Liquor Control Act was passed in 1935, an excise tax on all beer was included in the provisions of this law. The mine occupation tax was enacted in 1937.

In addition to these excise taxes, the administration of the Motor Vehicle Registration Law and the Driver License Act was assigned to the Tax Commission through legislative enactments. In the field of property taxation, a vigorous equalization program was immediately undertaken through the reappraisal of all property in the state by the Commission. The State Tax Commission was authorized and directed by legislative enactment to determine the levies for state purposes.

In 1947, the Legislature amended the law to require the Tax Commission to investigate and review county assessments. In 1953, the Legislature enacted a statute requiring the Tax Commission to reassess all taxable property in each county at least once every five years on a continuous county-by-county rotation basis and in cooperation with the various county assessors, however, money was not appropriated for this project until 1969.

The occupation tax on mines was extended by the Legislature in 1955 to apply to gas and oil wells.

The individual income tax was again amended in 1959 to provide for a general withholding by employers of estimated income taxes of resident and nonresident employees.

The Legislature, in 1959, enacted what is known as a corporation income tax as a companion to the established corporation franchise tax. In that same year, the local

option sales tax was enacted and the Tax Commission became the collection agent for the participating counties and municipalities.

In the fifties, a series of legislative actions significantly reduced the work load of the Tax Commission. In 1951, the administration of the Driver License Law and the Motor Vehicle Responsibility Act were transferred to the Department of Public Safety. The supervision for the uniform system of accounting was transferred to the State Auditor in 1959.

In 1961, the state sales and use tax rate was raised to 2½ percent. The Legislature eliminated trade-ins from sales tax base and raised the state rate to 3 percent in 1963 and in 1969 the rate was increased to 4 percent. The Legislature, in 1975, added a reference to the Resource Development Act and provided for prepaid sales tax fund to build roads and schools. In that same year, the local tax rate was changed from ½ of 1 percent to ¾ of 1 percent.

In the area of corporation franchise and income taxes, the tax rate was originally defined as the greater of 3 percent of allocated taxable income, ten dollars minimum or 1/20 percent of average fair value of tangible property in the state. The property base and minimum were not to be applicable to national banks. Effective in the tax year beginning after December 31, 1954, the rate was increased to 4 percent of allocated net income. Effective in the tax year beginning after December 31, 1964, the rate was again increased to 6 percent of allocated net income. The Legislature increased the minimum to \$25.00 and abolished the property basis in 1968. Effective as of the tax year beginning after December 31, 1976, the tax rate was decreased to 4 percent, the rate of 1954.

The Legislature adopted an allowable deduction for contributions to be effective as of the tax year beginning after December 31, 1966. To be effective as of that same year, the Legislature also adopted the Uniform Division of Income Tax Purposes Act which involved significant changes, specific allocations and sales and property fractions.

In 1969, the Multistate Tax Compact was adopted with certain taxpayer options of basis. No force was given, however, to provisions for interstate audits by other commissions in behalf of Utah until tax years beginning on or after January 1, 1973.

In 1977, the Legislature made a series of changes in the Sales Tax Act. The sales tax rate on domestic use of fuels and power was reduced from 4 percent to 1 percent. The interest rate was changed from ½ of 1 percent per month to ⅔ of 1 percent per month on deficiencies and refunds. The local option tax rate was made variable up to ¾ of 1 percent.

In 1969, the motor fuel tax was increased from 6c to 7c per gallon and in 1978, the rate was increased from 7c to 9c per gallon. The special fuel tax was increased from 6c to 7c in 1969 and in 1978, an increase from 7c to 9c per gallon became effective.

Significant changes in the property tax administration were made during the 1970's. In 1970, the reappraisal program began, which included assessment of all local real property; appraisal certification for state and county assessment personnel; level limitation for units of government; and levy limitations for the minimum school finance program. In 1977, an amendment to the reappraisal program was passed providing that all assessed values gathered during the second cycle of the reappraisal program be placed on the rolls in the same year. In 1979, the initial revaluation cycle, which commenced in 1970, will be completed.

Since its inception in 1930, the Tax Commission has undergone radical changes. Collection and administration of all state tax revenues and general supervision and equalization of the property tax remain the Tax Commission's major responsibilities.

TEN YEAR COLLECTIONS SUMMARY

Figure B compares the last ten years of net excise tax collections. The collections for 1934, 1950 and 1960 are also listed for interest and comparison purposes. Excise tax collections have increased from \$6.1 million in 1934 to \$655.8 million in 1978. Frequently more tax revenue is deposited in a single day, now, than was deposited in the 1934 fiscal year. The largest day's deposit recently was \$16 million. For the 1978 fiscal year, more was deposited in each of seven months than was deposited in the entire 1950 fiscal year. For each of four 1978 months, more tax revenue was deposited than the entire 1960 fiscal year. Of the 1978 revenue 48.8 percent represents sales and 28.8 percent represents income tax. The next largest tax collection is motor fuel at 7.4 percent.

The smaller dollar increase was reflected in the 1973 to 1974 fiscal year. This in part was due to the Income Tax Revision Act of 1973 and the beginning of the energy crisis and recession period. The largest dollar increase was reflected in the 1975 to 1976 period.

Some factors responsible for this increase was the increase in income tax rates in 1975; the rate increase in local option sales tax in July of 1975; and the adoption of the mass transit tax in Salt Lake and Weber counties in January of 1975.

Table 1, Appendix A, lists the taxes included in the 1978 fiscal year totals. From 1969 to 1978 the following new taxes or fees were added:

- Proportional Registration
- Highway Use Tax
- Studded Tire Fees
- Reflectorized Fees
- Mass Transit Tax
- Prepaid Sales and Use Tax Construction Account
- Election Campaign Fund

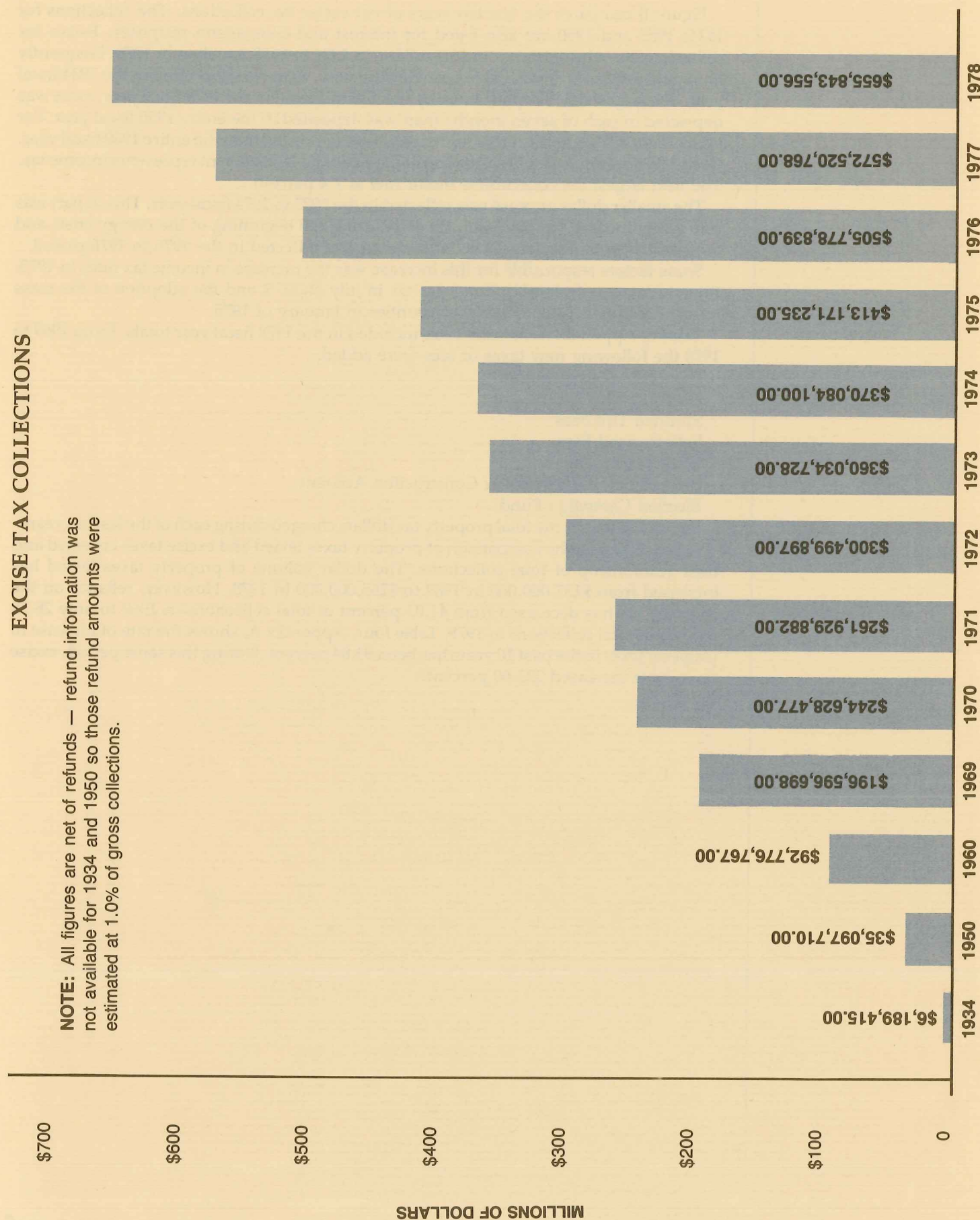
Figure C portrays the total property tax dollars charged during each of the last ten years.

Figure D shows the comparison of property taxes levied and excise taxes collected and their relationship of total collections. The dollar volume of property taxes levied has increased from \$137,000,000 in 1969 to \$265,000,000 in 1978. However, reliance on the property tax has decreased from 41.03 percent of total collections in 1969 to only 28.78 percent of total collections in 1978. Table four, Appendix A, shows the rate of increase in property taxes in the past 10 years has been 93.84 percent. During this same period, excise taxes have increased 233.60 percent.

EXCISE TAX COLLECTIONS

FIGURE B

NOTE: All figures are net of refunds — refund information was not available for 1934 and 1950 so those refund amounts were estimated at 1.0% of gross collections.



PROPERTY TAX COLLECTIONS

FIGURE C

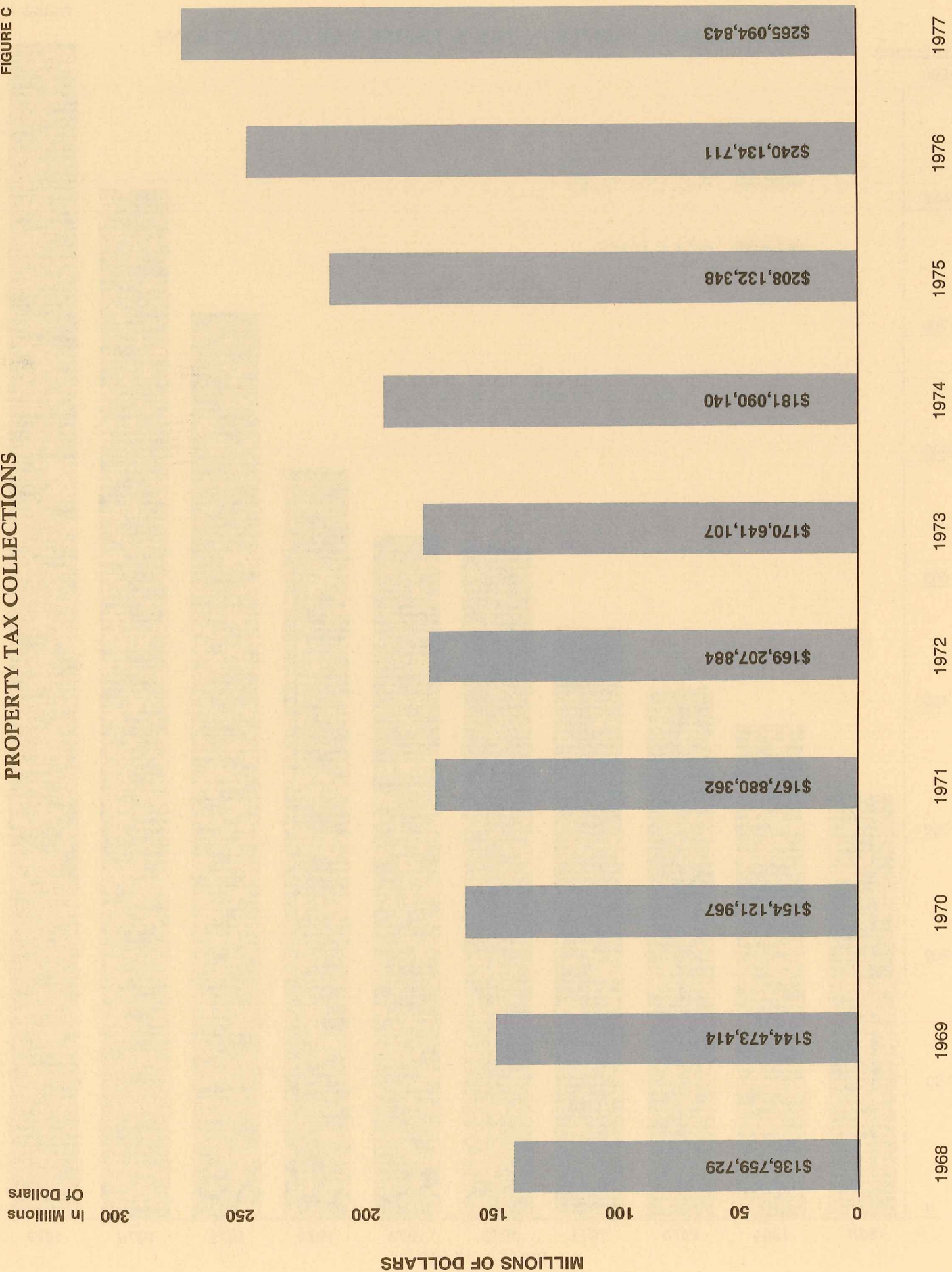
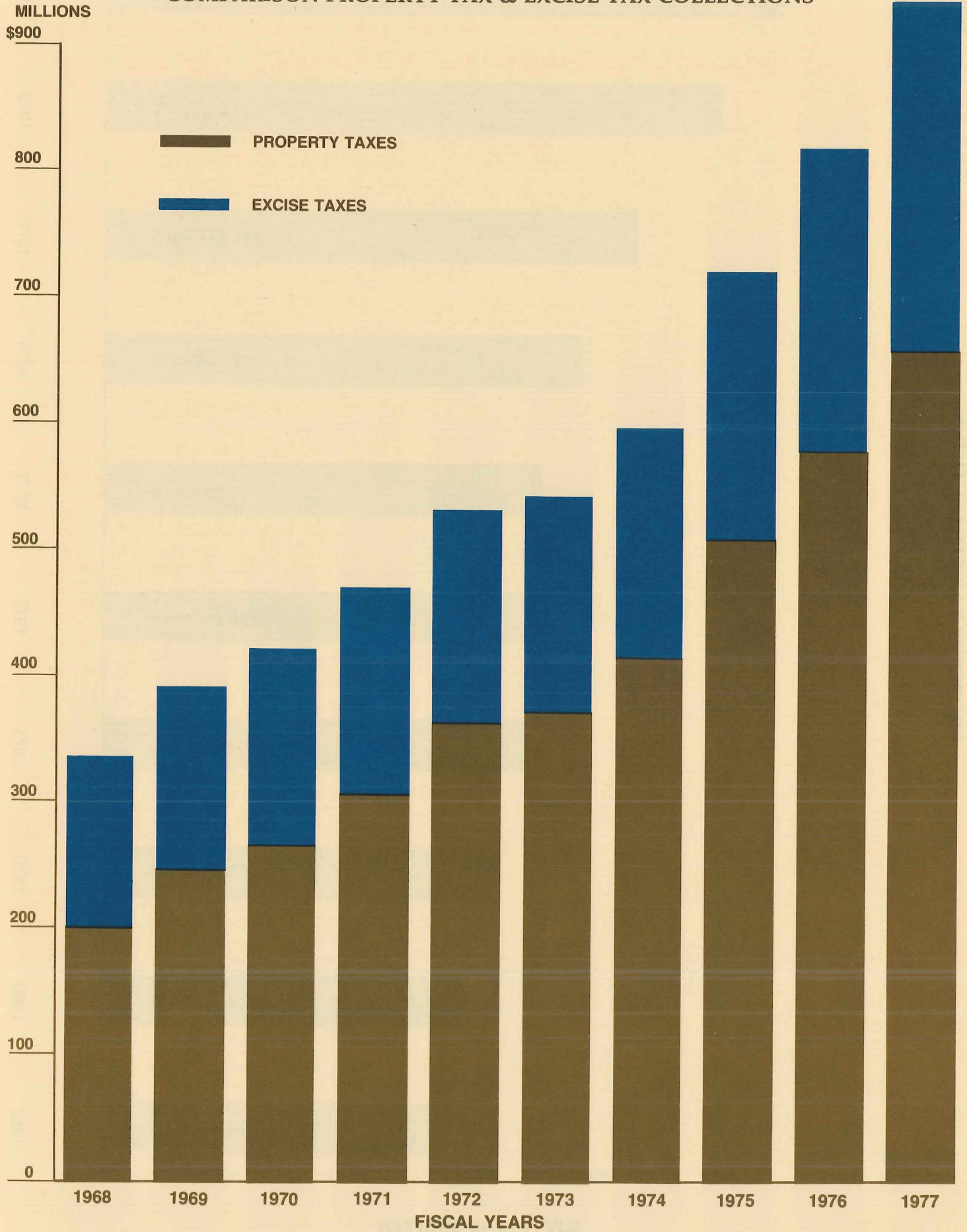


FIGURE D

COMPARISON PROPERTY TAX & EXCISE TAX COLLECTIONS



REVENUE ACCOUNTING

The Revenue Accounting Division of the State Tax Commission has two major functions:

1. Receives and receipts for all revenues collected
2. Establishes appropriate accounting records

Other functions of the Revenue Accounting Division include the responsibility for safekeeping of certain surety bonds as well as negotiable instruments and other securities deposited by taxpayers. Also, maintaining of a Tax Commission revolving fund which is used for change funds in the various district offices, petty cash fund and travel advances is a responsibility of Revenue Accounting. Control of cigarette stamps and motor vehicle decals is another important function of this Division.

Figure E (pie charts) illustrates the funds into which revenue is deposited and shows which taxes provide the greatest source of revenue for each fund. These figures represent only taxes collected by the Tax Commission and do not indicate total state revenue in each fund.

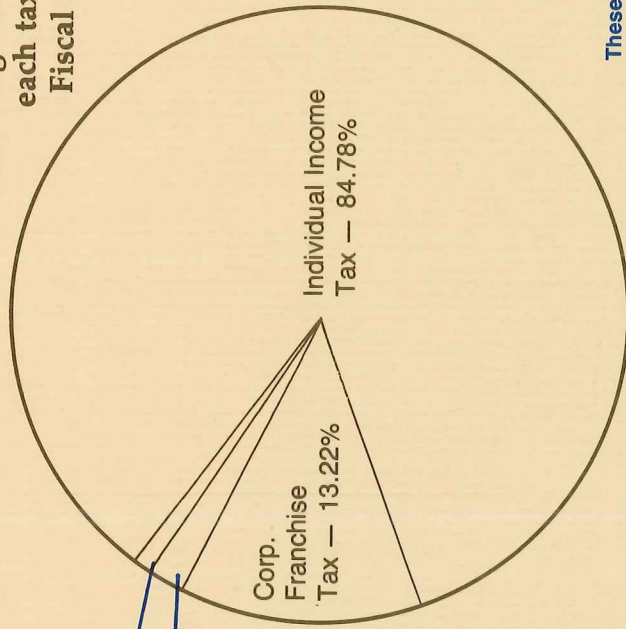
TAXES AND COLLECTIONS BY TAX COMMISSION

Showing funds and percentage
each tax contributes.

Fiscal Year — 1978

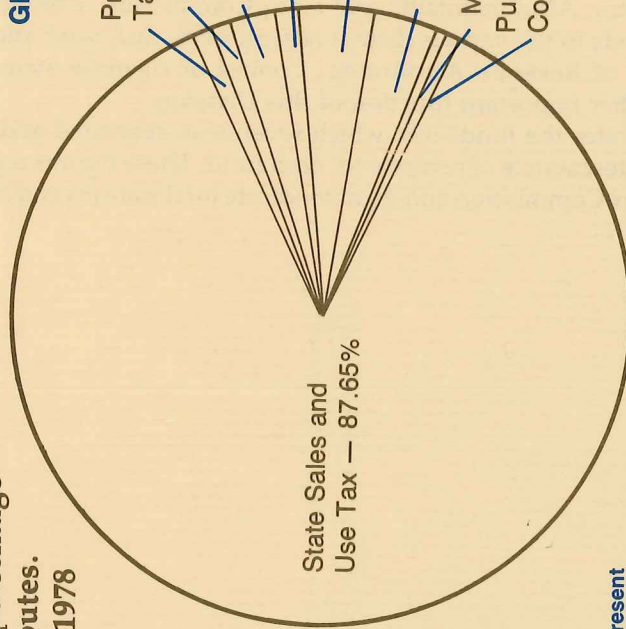
UNIFORM SCHOOL FUND

Drivers Education
Tax — 63%
School Lunch
Fund — 1.37%



GENERAL FUND

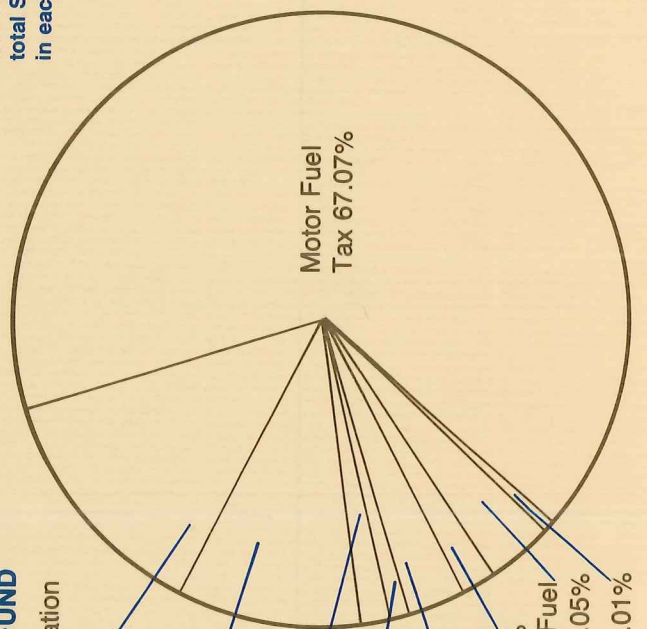
State Sales and Use Tax — 87.65%
Prepaid Sales & Use Tax Const. Acct. — .12%
Beer Tax — .67%
Cigarette & Tobacco Tax — 2.72%
Inheritance Tax — 1.38%
Insurance Tax — 4.05%
Mine Occupation Tax — 2.87%
M.V.B.A. Fees — .1%
Public Service Comm. Fees — .44%



TRANSPORTATION FUND

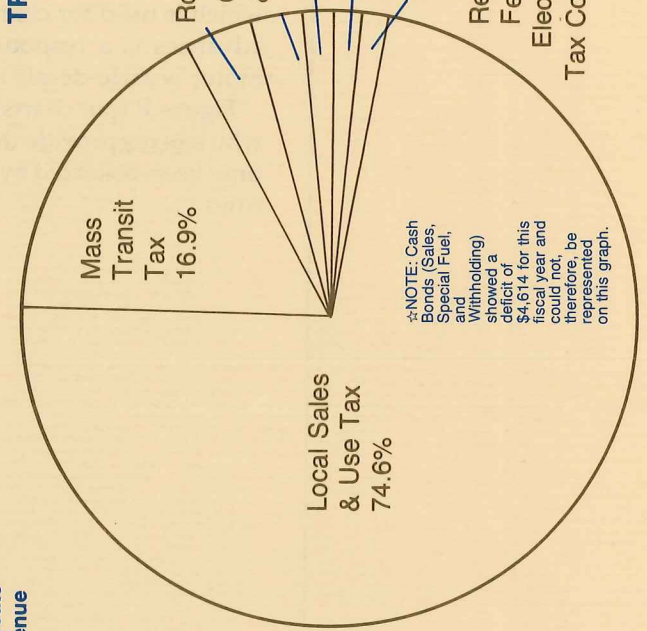
Motor Vehicle Registration
Fund — 13.51%

Special Fuel Tax — 10.16%
Temporary Permit Fees — 1.04%
Motor Vehicle Control Fees — .69%
Proportional Reg. Fees — 2.97%
Highway Use Tax — 1.50%
Aviation Fuel Tax — 3.05%
Studded Tire Fees — .01%



TRUST & AGENCY FUND

Local Sales & Use Tax 74.6%
Mass Transit Tax 16.9%
Room Tax 2.7%
Combined Injury & Benefit Fund 2.1%
Car & Bus Tax 1.2%
Firemen's Pension Fund 1.2%
Boat Fuel Tax .6%
ReflectORIZED Plate Fees .5%
Election Campaign Fund .1%
Tax Commission Suspense .1%



*NOTE: Cash Bonds (Sales, Special Fuel, and Withholding) showed a deficit of \$4,614 for this fiscal year and could not therefore, be represented on this graph.

These figures represent only taxes collected by the Tax Commission and do not indicate total State revenue in each Fund.

STATE ASSESSED PROPERTY

The Tax Commission is responsible for assessing several categories of property which cross county or state boundaries. These properties include airlines, bus lines, car companies, gas distribution companies, pipeline companies, power companies, railroad companies, telegraph company, telephone companies, terminal companies, water companies, mining companies and oil and gas properties.

Assessment of these properties is determined annually by the Tax Commission. The assessed value allocated to Utah is apportioned to the taxing districts on a proportional basis.

Table 7 represents total assessed value of taxable property in Utah. These properties include both properties assessed by the State Tax Commission and properties assessed by the local county assessors. Figure F represents graphically the percentage of assessed value for each class of property for 1977. The total assessed value for all properties increased from \$3,212,864,065 in 1976 to \$3,370,965,566 in 1977 or an increase of 4.92 percent. The total dollars collected from property taxes as shown on Table 8 has increased from \$240,134,711 in 1976 to \$265,094,843 in 1977 or an increase of 10.39 percent. The percentage increase in property taxes was 2.11 times greater than the percentage increase in assessed value between 1976 and 1977.

Table 8 represents the total property taxes charged against each class of property. It includes those properties assessed by the Tax Commission. At the end of calendar year 1976, \$61,812,653 had been charged in taxes against these properties. In 1977, the taxes charged to properties assessed by the State Tax Commission decreased to \$61,733,924. The largest decrease is attributable to metalliferous mining which decreased \$3,831,645 or 21.27 percent. This decrease was due mainly to a depressed copper market. However, power companies, telephone companies and non-metalliferous had substantial increases as did other properties assessed by the Tax Commission.

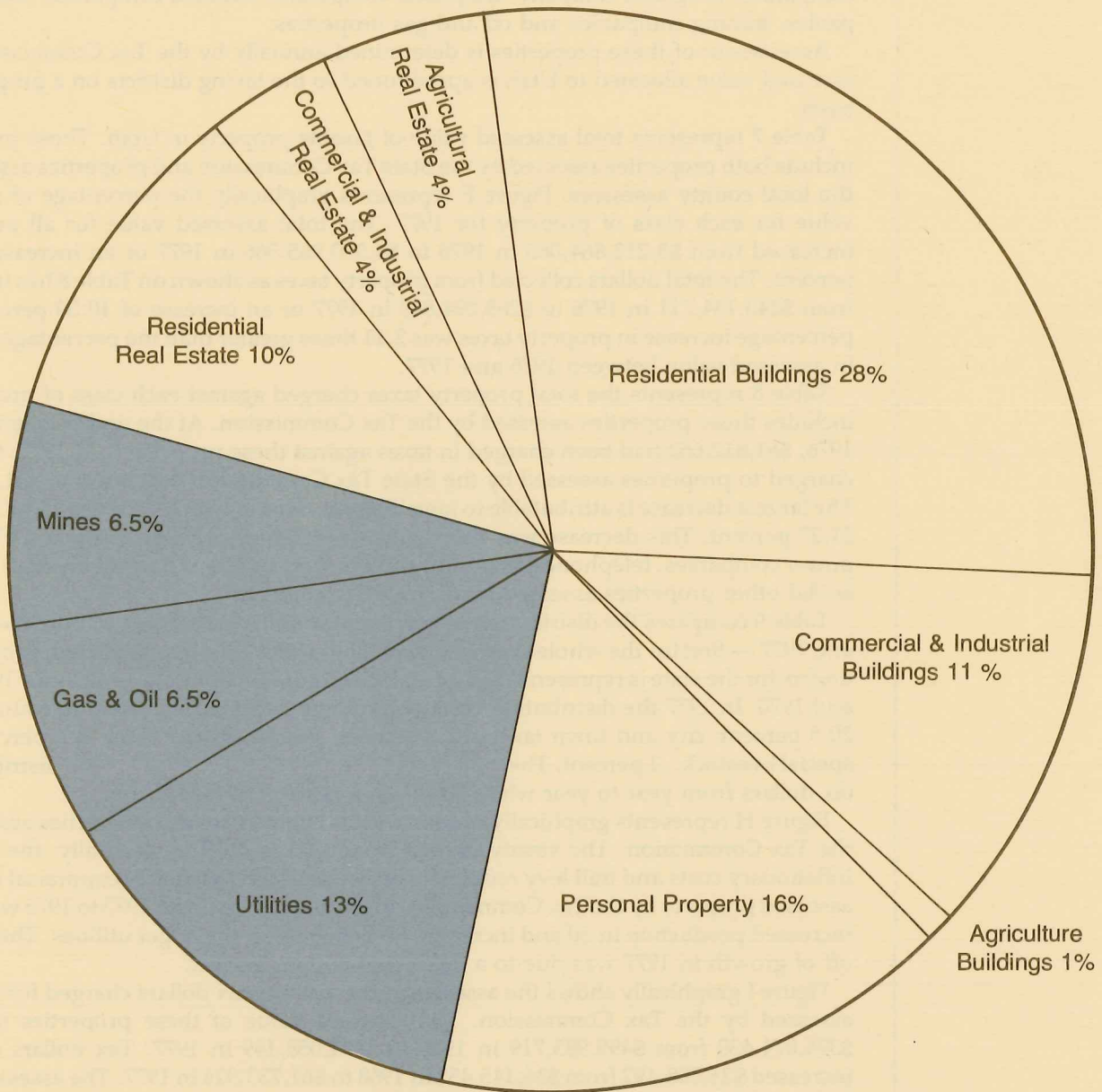
Table 9 compares the distribution of property tax dollars according to purpose for 1976 and 1977 — first for the whole state and then by counties. The distribution of property tax dollars for the state is represented graphically in Figure G for 1977 as well as for 1950, 1960 and 1970. In 1977 the distribution went accordingly: schools, 59.1 percent; county taxes, 20.5 percent; city and town taxes, 12.2 percent; special district taxes, 8.1 percent, and special livestock, .1 percent. There appears to be only slight changes in the distribution of tax dollars from year to year when based on a percent of tax dollars.

Figure H represents graphically property taxes charged against properties assessed by the Tax Commission. The steady decline from 1971 to 1973 is, generally, the result of inflationary costs and mill levy reductions in counties following the reappraisal of locally assessed property by the Tax Commission. The rapid growth from 1973 to 1975 was due to increased production in oil and increased investments by the larger utilities. The leveling off of growth in 1977 was due to a depressed copper market.

Figure I graphically shows the assessed value and the tax dollars charged for property assessed by the Tax Commission. The assessed value of these properties increased \$374,074,430 from \$499,983,719 in 1968 to \$874,058,149 in 1977. Tax dollars collected increased \$25,588,492 from \$36,145,432 in 1968 to \$61,733,924 in 1977. The assessed value for properties assessed by the Tax Commission increased 194 percent between 1968 and 1977. During the same ten years, the tax dollars increased 168 percent.

ASSESSED VALUE OF ALL CLASSES OF PROPERTY FOR 1977

FIGURE F



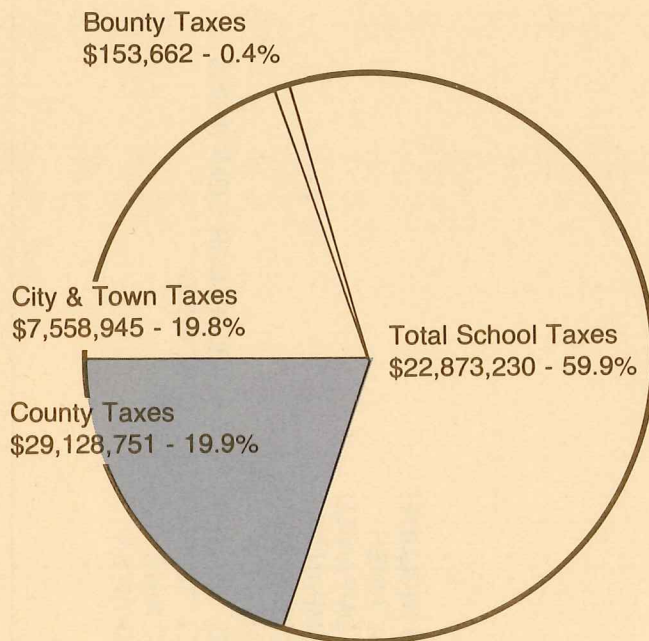
Total Assessed Value \$370,965,566

- Assessed By County Assessor
- Assessed By State Tax Commission

PROPERTY TAX DISTRIBUTION

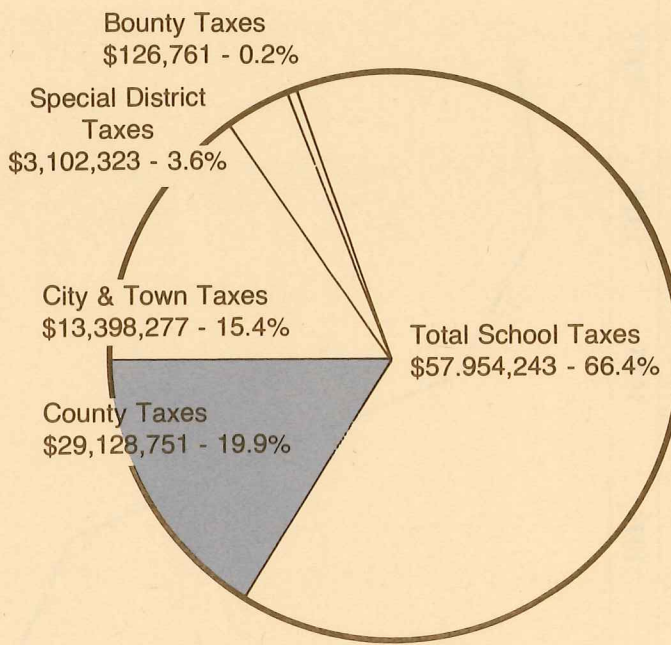
FIGURE G

1950



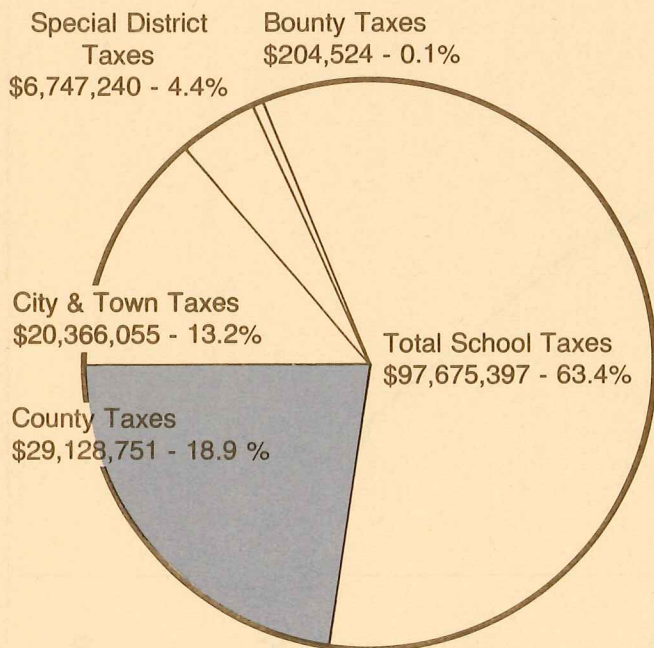
Total — \$38,168,354

1960



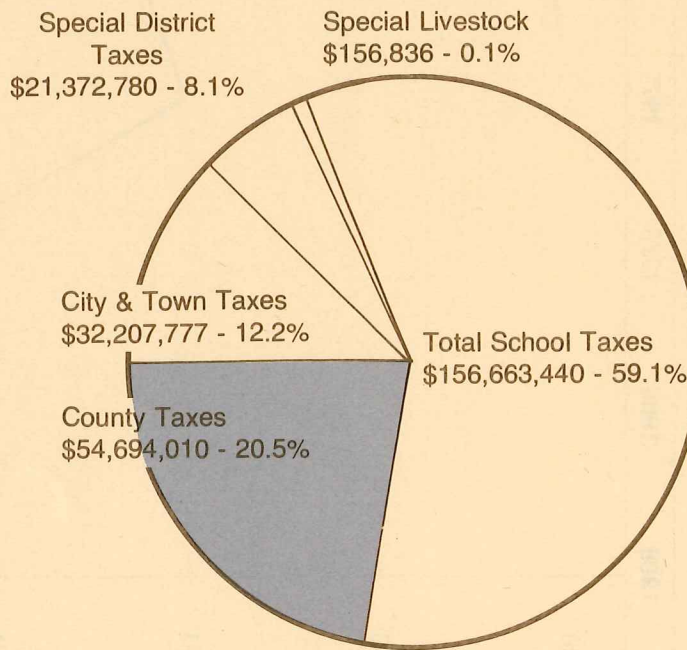
Total — \$86,962,502

1970



Total — \$154,121,967

1977



Total — \$265,094,843

FIGURE H

PROPERTY TAXES CHARGED FOR PROPERTY ASSESSED BY
THE STATE TAX COMMISSION FOR THE PAST TEN YEARS

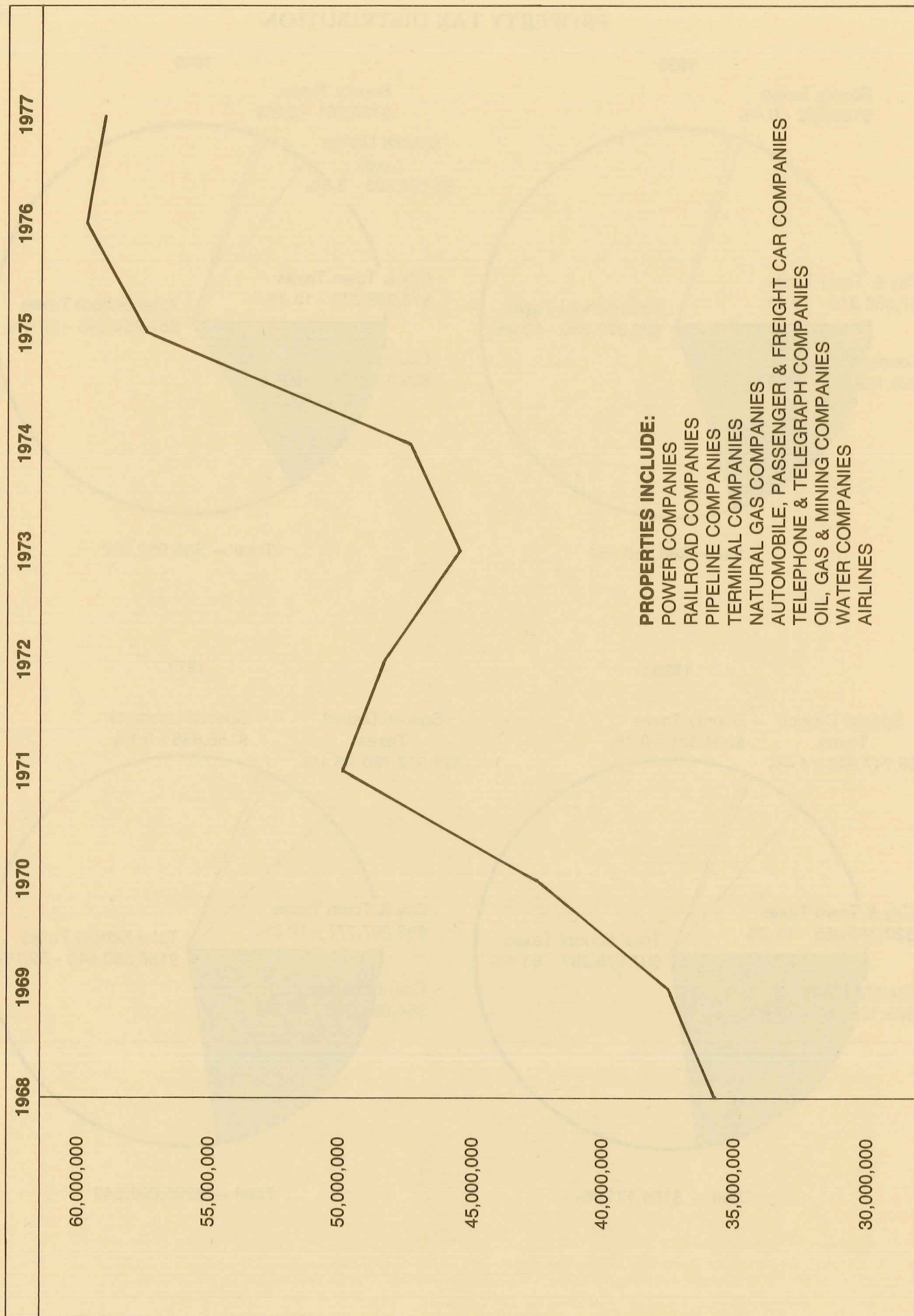
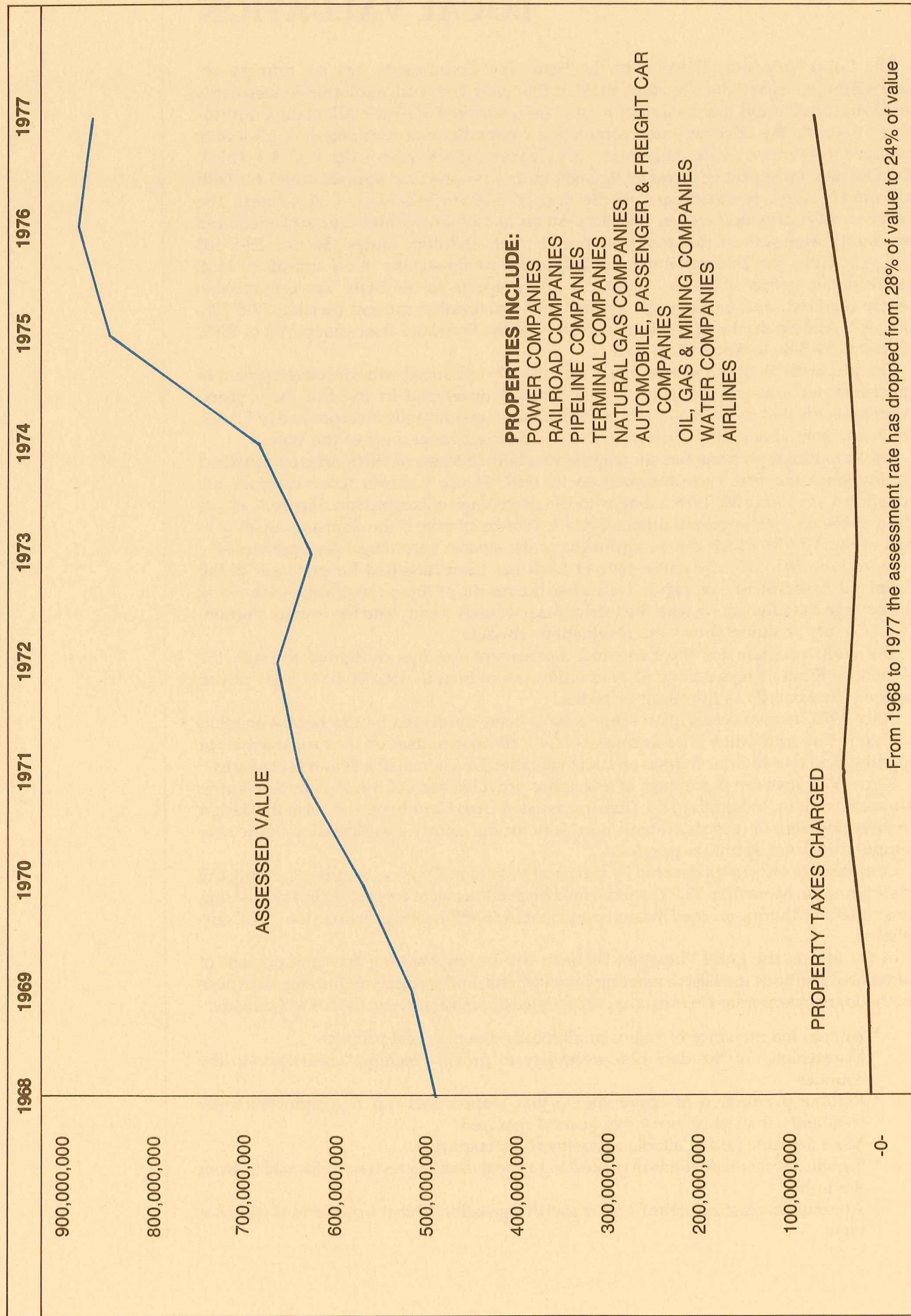


FIGURE I

PROPERTY TAXES CHARGED FOR PROPERTY ASSESSED BY THE STATE TAX COMMISSION FOR THE PAST TEN YEARS



LOCAL VALUATION

The Local Valuation Division of the State Tax Commission has six primary responsibilities. First, the Division must administer fair and equitable assessments statewide of all locally assessed real property (as prescribed in Article XIII of the Constitution). Second, the Division must complete a comprehensive revaluation of all locally assessed real property within the state every five years (Section 59-5-109, U.C.A.). Third, the Division must properly and adequately train a professional appraisal staff for both state and county assessment agencies (Sections 59-5-106 to 59-5-107, U.C.A.). Fourth, the Division must provide necessary record systems and other technical assistance required by county assessors in the administration of their statutory duties (Section 59-5-108 U.C.A.). Fifth, the Division must investigate the circumstances of all appeals of local assessments, gather evidence, prepare written reports to the State Tax Commission where required, and facilitate the appeals and equalization process (Section 59-5-108, U.C.A.). And Sixth, the Division must supervise the Farmland Assessment Act of 1969, (Sections 59-5-86 to 59-5-105, U.C.A.).

The productivity of the program was significantly enhanced with the development of the computer assisted appraisal system (CAAS) developed in the last three years. Although only two counties — Utah and Salt Lake — are presently incorporated in CAAS, they represent almost fifty percent of the standard appraisal units of the state.

The reappraisal program has shown progress both in terms of efficiencies and product quality since the first cycle commenced in 1969. Figure J shows those counties not completed as of June 30, 1978, along with the percentage of completion. Figure K shows the average cost per appraisal unit in Cycle 1. Worthy of note is the dramatic decrease in cost in fiscal 77-78 which can be attributed to the system becoming fully operational.

As of June 30, 1978, the entire state of Utah has been classified for purposes of the Farmland Assessment Act. Figure L signifies the results of these classifications showing the acreage classified along with the total acreage of each county and the exempt portion. The "County" column shows the revaluation schedule.

The audit program for the Farmland Assessment Act has continued through the biennium. From a cross section of 14 counties, more than \$1,150,000 have been placed back on the tax rolls as the result of audits.

Since 1970, twelve certification schools have been conducted by the Local Valuation Division. The certification schools consist of two, 40-hour courses on the fundamentals of appraisal and two 40-hour courses on Local Valuation Division methods and procedures.

Figure M shows the percentage of assistance provided each of the 29 counties during the last biennium. In addition, the Division assisted Utah County personnel in the design and development of records systems necessary for the county's participation in the new computer assisted appraisal program.

Considerable effort was devoted by the Local Valuation Division to appeals during the past biennium. More than 13,797 special field inspections were conducted by the Division personnel. Furthermore, the Division participated in 488 hearings before the Tax Commission.

In the future, the Local Valuation Division will be emphasizing the development of automated methods to assist in meeting constitutional and statutory requirements. These methods are incorporated in the computer assisted appraisal system. CAAS will provide:

- * Annual maintenance of values of all locally assessed real property
- * Maintenance of the data base necessary to provide technical assistance to the counties
- * Volume production of appraisals so that reappraisals can be conducted more frequently than once every five years if required.
- * More accurate and equitable assessment for taxpayers
- * Significant cost reductions in processing appeals and requests for information from the public
- * Accurate forecasting of the fiscal impact of legislation from the property tax point of view.

CAAS is significant for its anticipated economics of scale. In a feasibility analysis prepared for the State Information Systems Center, more than \$25 million in benefits were identified over a ten year period. Substitution of capital for labor is responsible for the high benefit levels of CAAS.

Of major importance to the CAAS system is an efficient effective sales collection and processing system. Sales (or property conveyances) comprise the foundation of all sound appraisal systems. In addition, they represent a reliable "yard stick" by which performance and precision can be measured.

The order of revaluations for Counties is outlined in 59-5-109, U.C.A. It states, "The state tax commission shall administer and supervise a program for the revaluation of all taxable real property in each county every five years on a county-by-county rotation basis. A comprehensive written plan of rotation shall be promulgated by the state tax commission fixing the order of rotation as between counties upon the basis of the disparities therein between real property assessed values and real property fair cash values as determined by the state tax commission, with revaluation to take place first in those counties where the greatest disparities exist. Such plan of rotation as promulgated shall thereafter be followed, except as it may be amended by the state tax commission from time to time for good cause. The state tax commission shall furnish a copy of said plan and all amendments thereto to each county assessor and the board of county commissioners in each county. A copy of such plan and all amendments thereto, together with a real property revaluation progress report shall be submitted to the legislature on the first day of each general session thereof."

The Local Valuation Division will commence Cycle II in fiscal 78-79. The intended rotation of reappraisal by county is based upon the estimated prevailing assessment levels of locally assessed real property as published in the 1799 **Assessment: Sales Analysis**, prepared annually by the Tax Commission.

CYCLE II Order of Revaluation

County	Assessment Level (1977 Study)	County	Assessment Level (1977 Study)
Garfield	8.24	Tooele	14.06
Wayne	8.29	Weber	14.29
Wasatch	8.44	Cache	14.80
Duchesne	8.46	San Juan	15.06
Kane	9.80	Grand	15.58
Summit	9.98	Davis	15.86
Morgan	10.11	Piute	16.03
Emery	10.15	Iron	16.97
Daggett	10.68	Utah	18.45
Rich	10.83	Juab	18.95
Uintah	10.93	Salt Lake	20.00*1
Millard	12.59	Carbon	20.00*1
Washington	12.96	Sanpete	20.00*1
Beaver	13.20	Sevier	20.00*1
Box Elder	13.53		

* These counties are currently under appraisal and estimated to be at 20% at the commencement of code 2.

FIGURE J

**WORK IN PROCESS CYCLE I
AT END OF BIENNIUM
6-30-78**

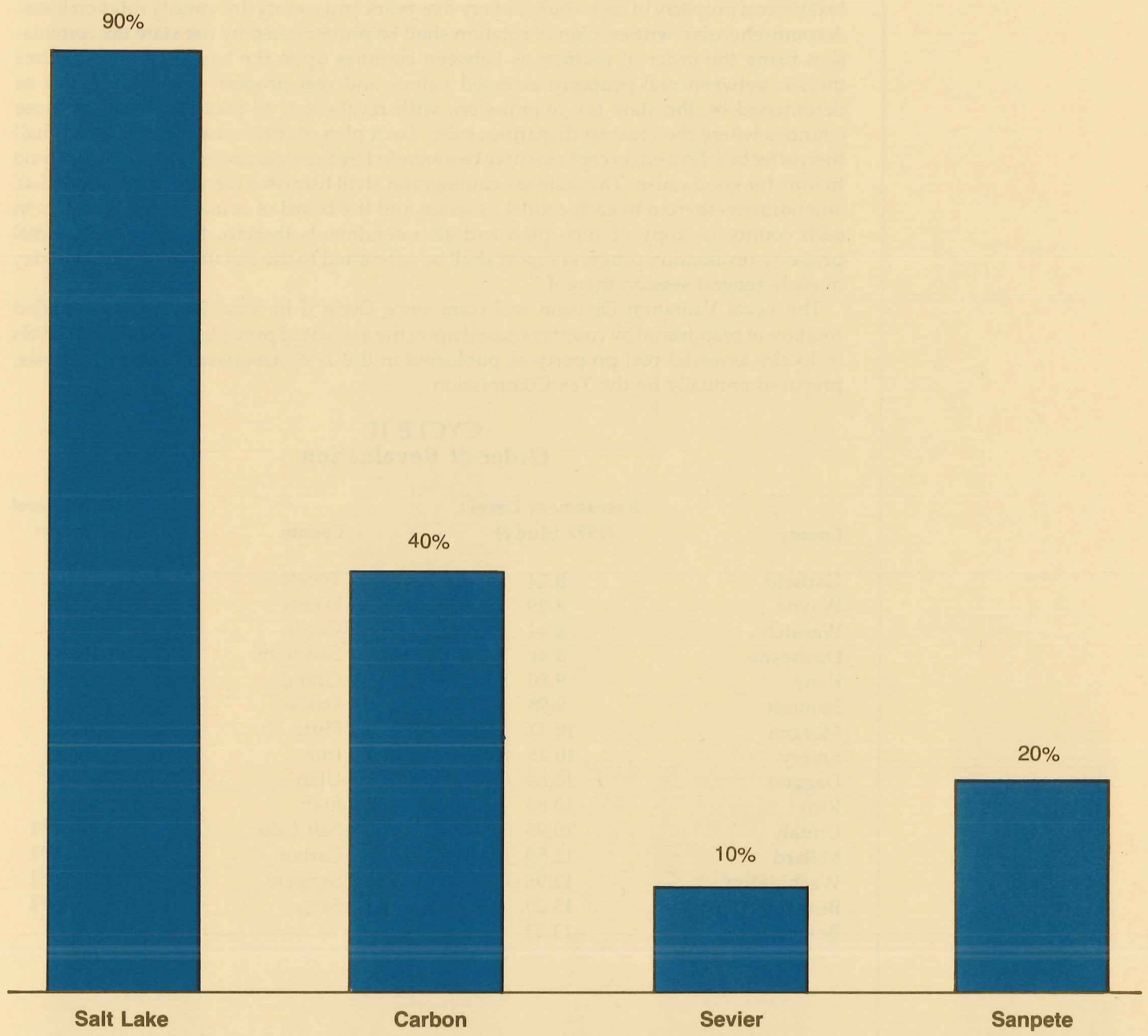
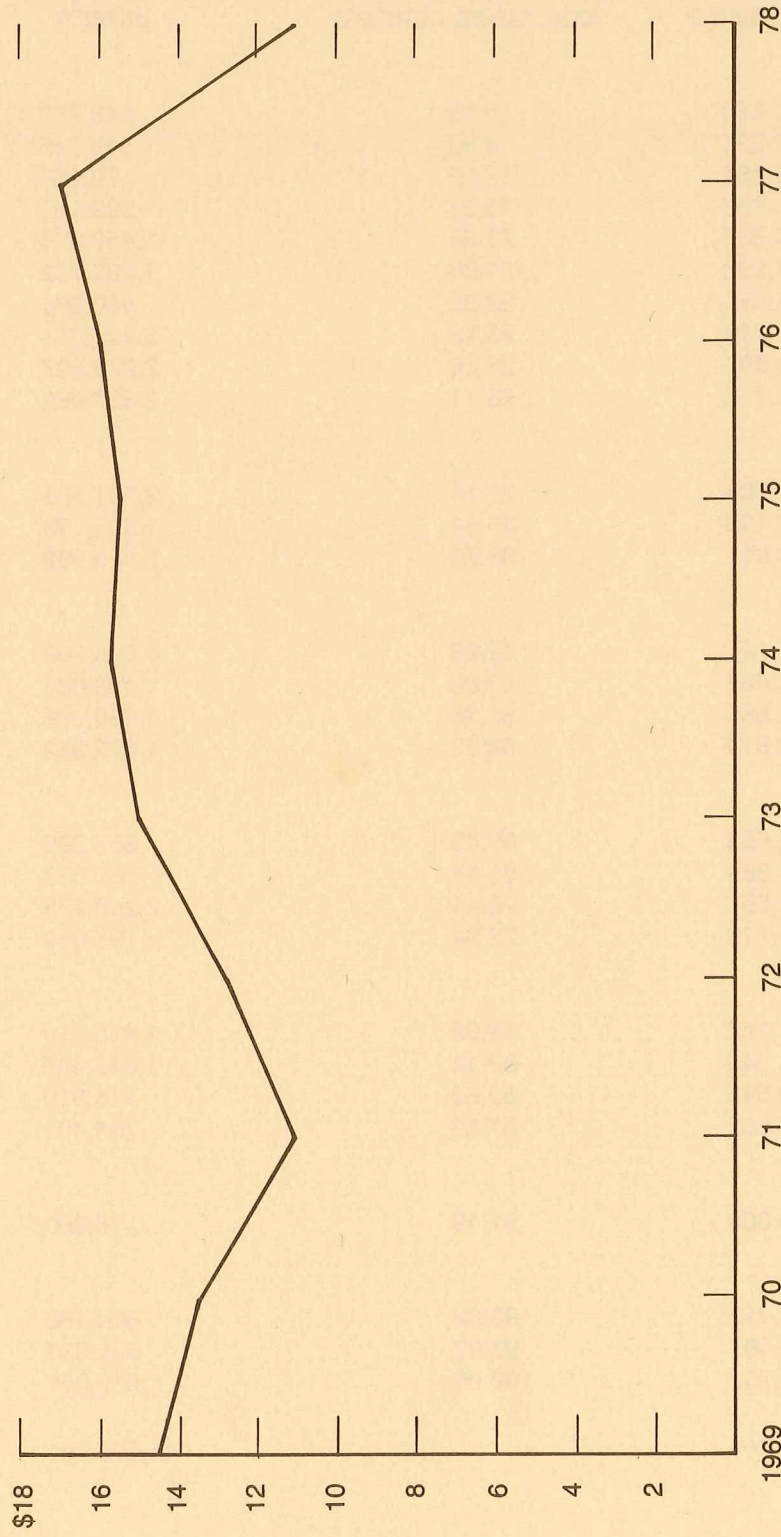


FIGURE K

COST PER STANDARD UNIT APPRAISED*



1. Percentage of total *standard appraisal units in the state.
2. Cumulative percentage of total standard appraisal units placed on tax rolls.
3. Year in which new values were placed on tax rolls.

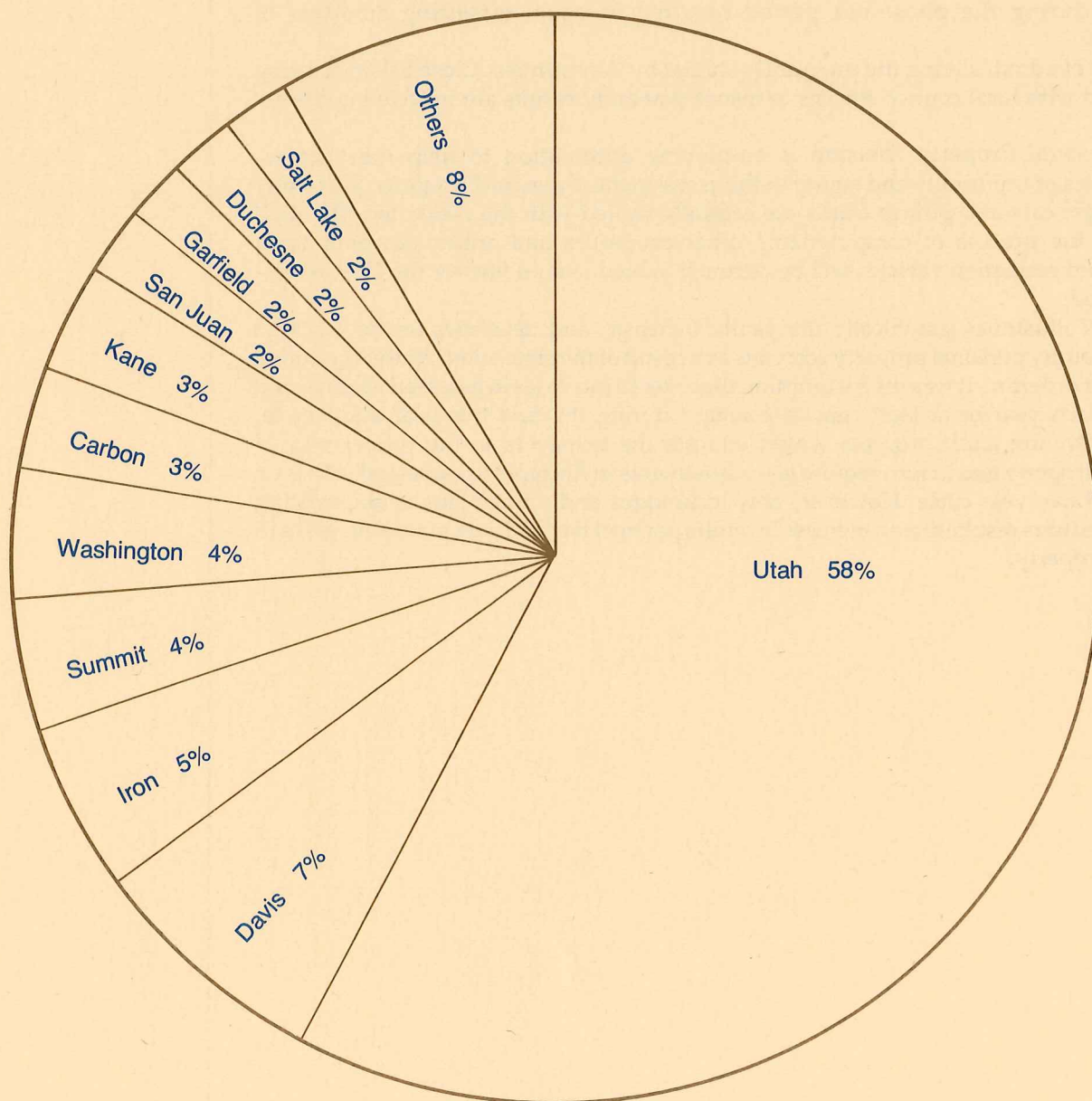
NOTE* The standard appraisal unit is a weighting system developed to account for the time required to appraise various properties. The number or portion of standard units per appraisal is dependent upon the complexity of each appraisal.

**FIGURE L
CLASSIFIED AND EXEMPT ACREAGE**

COUNTY	ACREAGE CLASSIFIED	CUMULATIVE PERCENT OF CLASSIFIED ACREAGE	ACREAGE EXEMPT	TOTAL
FISCAL 1971-72				
Summit	641,890*	5.88	546,770*	1,188,660*
Wasatch	322,525*	8.83	439,715*	762,240*
Morgan	359,261	12.12	79,158	438,419
Rich	380,882	15.61	299,153	680,035
Duchesne	626,627	21.36	1,459,376*	2,086,003
Wayne	54,502	21.86	1,497,752	1,552,254
Daggett	53,454	22.35	410,985	464,439
Garfield	157,210	23.79	3,127,073	3,284,283
Kane	259,007	26.16	2,288,697	2,547,704
Emery	212,473	28.11	2,627,982	2,840,455
FISCAL 1972-73				
Millard	549,508	33.14	3,761,535	4,311,043
Washington	248,196	35.41	1,294,193	1,542,389
Uintah	359,011	38.70	2,475,182	2,834,193
FISCAL 1973-74				
Tooele	387,121	42.25	4,026,203	4,413,324
Beaver	183,463	43.93	1,463,866	1,647,329
Box Elder	1,901,880	61.35	1,610,266	3,512,146
San Juan	378,514	64.82	4,672,852	5,051,366
FISCAL 1974-75				
Cache	396,553	68.45	357,396	753,949
Davis	108,389	69.44	57,513	165,902
Grand	105,557	70.41	2,240,773	2,346,330
Weber	243,718	72.64	97,069	340,787
FISCAL 1975-76				
Iron	704,152	79.09	1,413,710	2,117,862
Juab	333,349	82.14	1,846,605	2,179,954
Piute	53,843	82.63	415,910	469,753
Utah	534,552	87.53	754,408	1,288,960
FISCAL 1977-78				
Salt Lake	400,000	91.19	88,960	488,960
FISCAL 1978-79				
Sanpete	417,912	95.02	604,168	1,022,080
Carbon	321,497	97.97	625,033	946,530
Sevier	220,702	100.00	1,013,858	1,234,560
	10,915,748		41,596,161	52,511,909

*Estimated

ASSISTANCE TO COUNTIES
DURING BIENNIUM ENDED 6-30-78
(1624 MAN-DAYS)



PERSONAL PROPERTY

The State Tax Commission is required to appraise or audit 20 percent of all auditable personal property accounts in each county each year. Such audit results are reported to the county assessors for placement on the assessment rolls. The program is conducted on a cyclical five-year basis thus providing complete audit coverage of all personal property accounts every five years.

The Personal Property Division was originally set up within the framework of the Local Valuation Division to insure that all tangible personal property was placed on the tax rolls. However, for fiscal year 1971-1972 and thereafter, the Tax Commission has defined this as a separate Division responsible for all personal property functions of the Commission.

The ad valorem tax on merchandise inventory was phased out over a three-year period and was completed on January 1, 1973, with a total assessed valuation loss from inventory calculated at approximately \$57,000,000. Concentration on all other personal property during the phase-out period resulted in equal offsetting amounts of \$52,154,300.

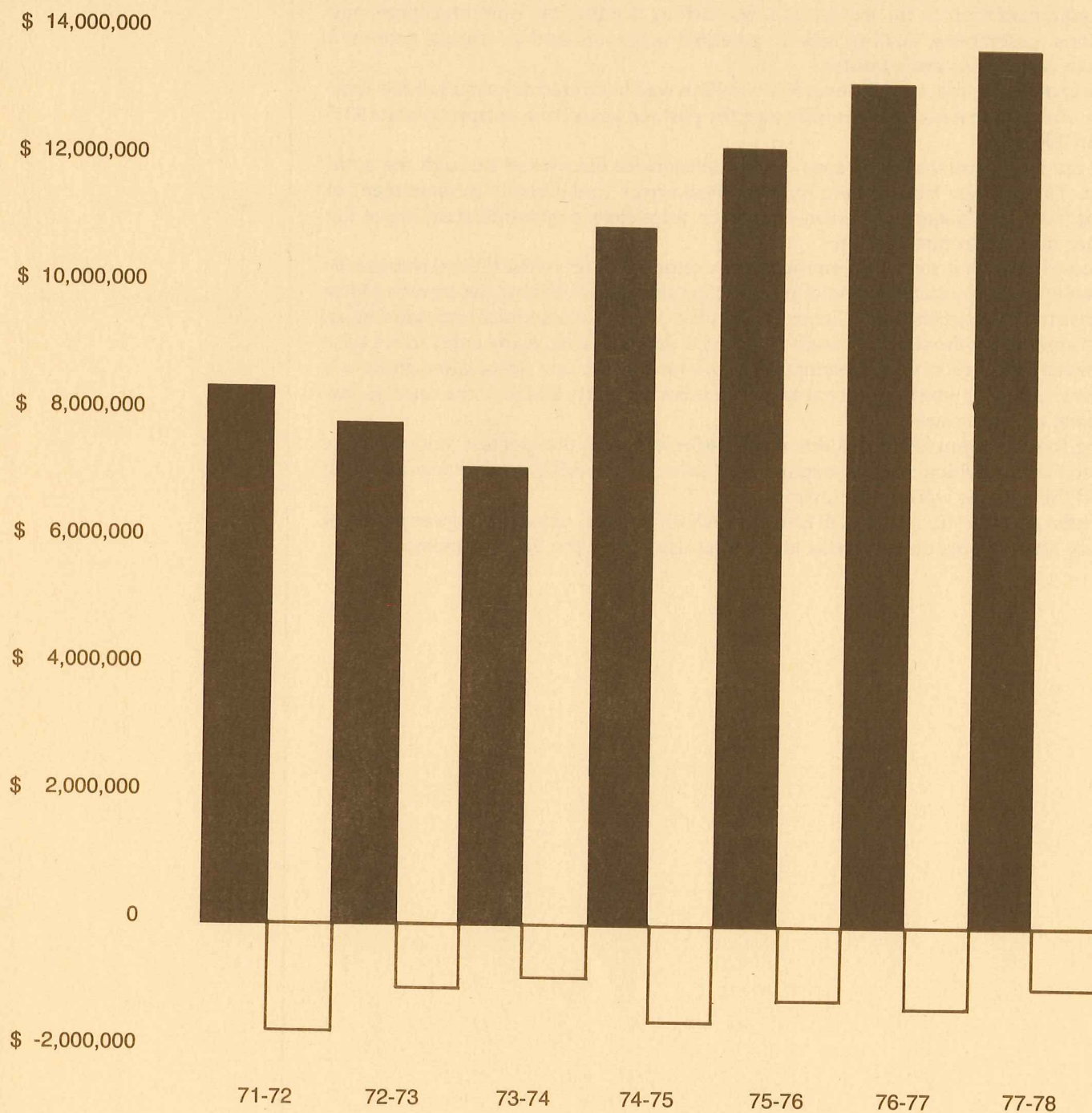
The cost of administering the program is shared by the counties. Close liaison is being maintained with local county officials to insure that audit results are reflected in the tax records.

The Personal Property Division is employing automation to help meet its responsibilities of uniformity and equity in the assessment of personal property. Currently all passenger cars and pickup trucks are centrally valued with the computer. The division is in the process of computerizing other properties and anticipates both truck campers and recreation vehicles will be centrally valued and on line for the 1979 assessment period.

Figure N illustrates graphically the yearly increases and decreases in the assessed values of county personal property accounts as a result of the state audit. At the beginning of the audit program, it was the assumption that overall increases in assessed value would decrease each year or at least remain constant during the first five-year audit cycle. Theoretically, the audit program would educate the taxpayers to the proper way of reporting property and in turn require less adjustments in the reported assessed values on the second five-year cycle. However, new techniques and refinements in the existing audit procedures resulted in an increase in audits per man day and substantial increases in escaped property.

AUDIT RESULTS REPRESENTING 20 PERCENT OF PERSONAL PROPERTY ACCOUNTS IN EACH COUNTY

FIGURE N



O Line indicates assessments prior to audits
Brown bars indicate increases in assessments as a result of audits
White bars indicate decreases in assessments as a result of audits

AUDITING

The Auditing Division has the responsibility for auditing and determining the correct tax liability for all excise tax returns filed with the Tax Commission. The taxes involved are sales and use, local sales and use, transit authority, transient room, individual income, employer's withholding, corporation franchise, corporation income, motor fuel, special fuel, cigarette and tobacco, inheritance, insurance premium, self insurers, beer and public utility regulation fee.

In addition to the auditing function, the division has much of the responsibility for general administration of the excise tax laws such as drafting tax reporting forms and instructions, assembling mailing lists of potential taxpayers and preparing proposed changes in regulations and statutes.

Figure O indicates that in 1978, over \$11.5 million was recovered as a result of the audit program. This figure has grown steadily over the past ten years from an approximate \$3.5 million in 1969.

There are many and varied reasons for tax deficiencies discovered through the audit program. These range from simple mathematical errors to deliberate misstatement of pertinent facts. The majority of errors, however, arise from a misunderstanding of the law rather than deliberate evasion.

The most common error found on income tax returns relates to the federal income tax deduction and a misunderstanding of how to treat the various federal tax credits. Other errors arise from taxpayers using incorrect tax tables or tax rate schedules and claiming an incorrect amount for the standard deduction. In the sales tax area, many deficiencies arise from a misinterpretation of the exemption provisions of the law. Most often there is a misunderstanding of what is personal and what is real property and how the sales tax law affects each of these classes.

During the biennium 227,000 audits were performed with the greatest amount of tax recovered from individual income taxpayers. Of these audits, 5,500 were performed in the field and the balance were office reviews.

Appendix A, Table 10, AUDIT OF EXCISE TAX RETURNS, details a ten year period of deficiency assessments on the excise taxes administered by the Tax Commission.

AUDIT OF EXCISE TAX RETURNS TEN YEAR HISTORY

FIGURE O



NOTE: In 1973 an unusual audit was made. If eliminated, the dashed line would result.

MOTOR VEHICLE

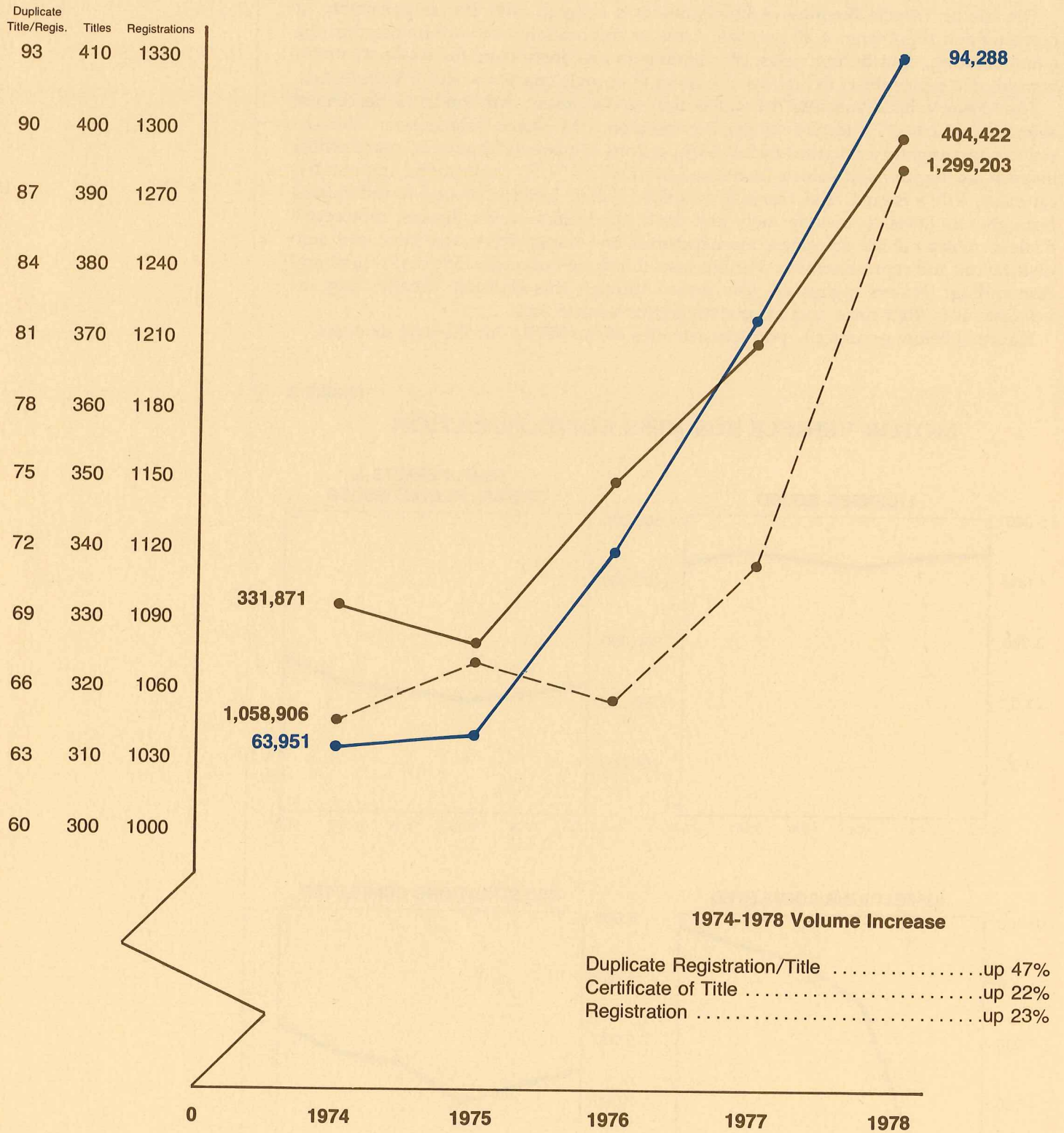
The Motor Vehicle Division is assigned to administer the provision of the motor vehicle statutes. This division is in charge of the licensing and titling of all motor vehicles operated on Utah highways and the maintenance of files, records and microfilm instruments evidencing loans or encumbrances on motor vehicles.

Motor Vehicle proportionally licenses and registers interstate commercial vehicles. Other duties include: processing and disposing of impounded vehicles by auction sale, placing orders for license plates, correlating the non-resident student permit program with colleges of the state, answering subpoenas in court cases, furnishing certified copies of registration and title documents, and computing and collecting sales tax on sale of vehicles between individuals.

Increased activity in the Motor Vehicle Division is indicated by the volume of documents represented in Figure P.

FIGURE P

DOCUMENTS ISSUED BY THE MOTOR VEHICLE DIVISION



Blue ————— Duplicate Titles and Duplicate Registration (in thousands)
 Brown ————— Certificate of Title (in thousands)
 Brown - - - - - Registration (in thousands)

MOTOR VEHICLE BUSINESS ADMINISTRATION

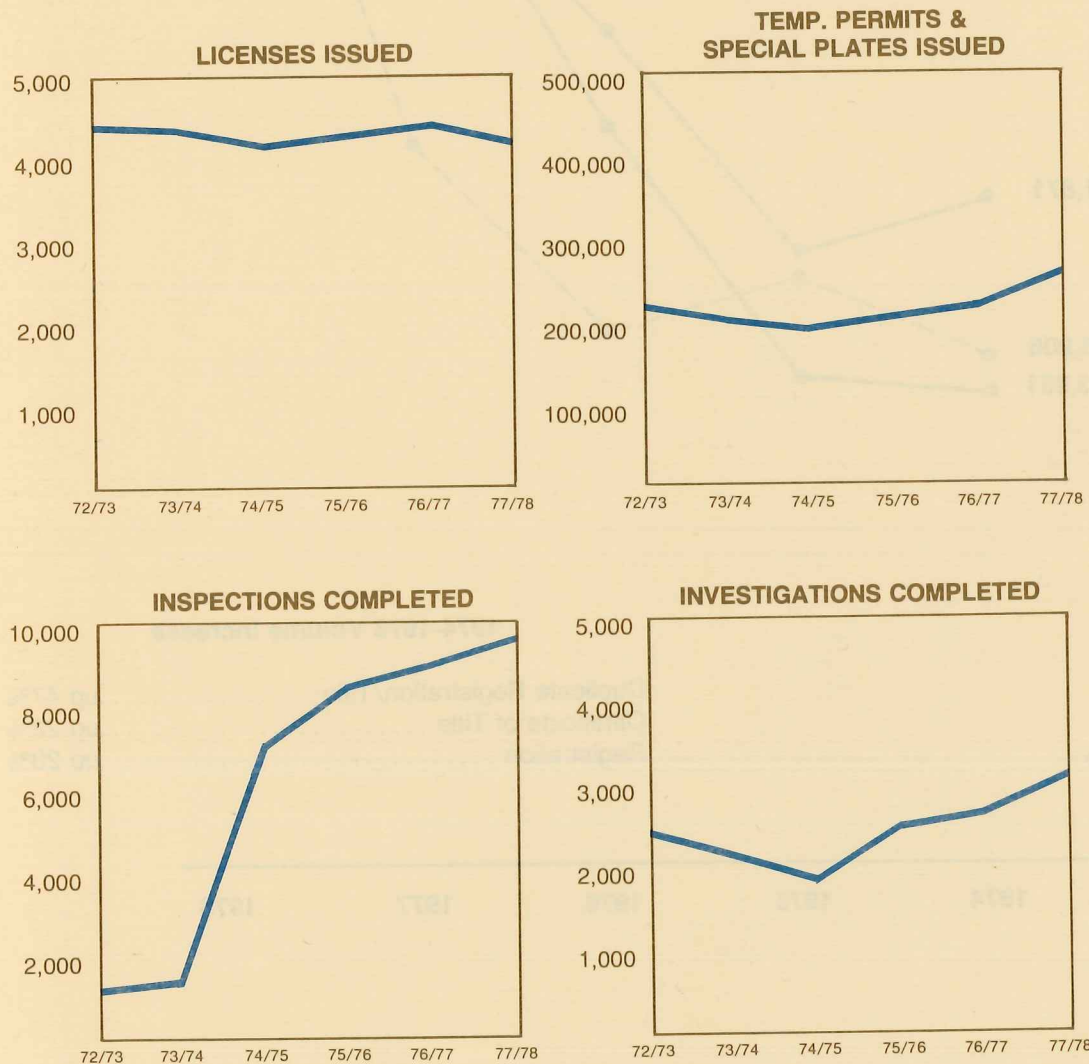
The Motor Vehicle Business Administration is charged with the responsibility of licensing and regulating of all persons, firms or corporations who are involved in the manufacturing, distributing, sales, dismantling and reconstructing for resale, all motor vehicles of a type subject to registration under the provisions of the Motor Vehicle Act.

The Motor Vehicle Business Administration works closely with the law enforcement agencies and county attorneys in helping to enforce the Motor Vehicle laws. This Division's investigatory activities include: inspections of places of business, peace officer inspections, impounded vehicle identification numbers (VIN) verifications, impounded car sales, VIN's issued, and criminal complaints filed. Licenses issued to individuals through this Division include: new and used car dealers; trailer dealers; motorcycle dealers; motor vehicle salesmen; manufacturers and transporters; wreckers; and auto distributors and representatives. Permits issued include: intransit, temporary, junk and dismantling. Dealers' plates are also issued through this Division. Finally, they investigate auto theft rings and enforce the Motor Vehicle Act.

Figure Q below graphically portrays activities of the MVBA for the past six years.

FIGURE Q

MOTOR VEHICLE BUSINESS ADMINISTRATION



Appendix A

TABLE 1
SUMMARY OF EXCISE TAX COLLECTIONS — NET — FISCAL YEARS 1969 THRU 1978

	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978
Individual Income Tax	\$ 50,887,135	\$ 61,334,600	\$ 61,883,516	\$ 74,096,483	\$ 88,546,711	\$ 90,032,358	\$104,919,366	\$140,561,916	\$158,268,002	\$188,893,615
Corporation Franchise Tax	10,725,896	11,839,339	11,127,260	12,691,054	29,620,635	20,173,183	18,002,679	24,501,925	24,866,694	29,448,490
Cigarette and Tobacco Tax	5,403,456	5,442,027	5,764,405	6,232,494	6,458,595	6,916,797	7,069,584	7,504,408	7,712,867	8,003,201
Inheritance Tax	2,088,378	3,101,636	3,593,586	2,816,947	3,565,540	3,669,012	3,784,893	3,460,538	5,564,283	4,054,945
Insurance Tax	3,852,713	4,393,263	5,064,923	5,591,097	6,327,153	6,976,078	7,520,415	8,384,435	10,098,434	11,917,410
Mine Occupation Tax	2,901,126	4,179,357	4,576,494	3,830,829	3,801,382	5,033,602	5,769,461	11,258,648	8,489,036	8,446,277
Sales and Use Tax (State)	65,180,220	90,870,265	101,236,304	117,686,126	135,864,153	149,442,237	173,736,874	194,799,068	225,793,595	257,988,280
Motor Fuel Tax	26,728,963	32,744,736	35,207,994	38,223,558	41,124,133	39,971,348	40,484,784	43,514,958	45,694,373	48,808,152
Motor Vehicle Reg. Fund	6,467,360	6,794,631	7,215,915	8,112,040	8,991,819	10,488,809	8,903,180	8,915,065	9,254,984	9,831,087
Special Fuel Tax	2,717,639	3,301,780	3,677,912	4,398,081	5,141,349	5,667,002	5,753,299	6,240,646	6,865,182	7,391,145
Uniform Local Sales and Use Tax	10,589,553	11,174,642	12,402,057	14,369,001	16,604,886	19,036,945	21,735,782	33,333,154	42,148,484	49,177,918
Local Transit Auth. Tax	-	-	-	-	-	-	1,383,395	7,707,244	9,560,527	11,170,144
All Other State & Local Taxes Collected (Net)	9,045,259	9,452,201	10,179,516	12,452,187	13,988,372	12,676,729	14,107,523	15,596,834	18,204,307	20,712,892
TOTALS	\$196,596,698	\$244,628,477	\$261,929,882	\$300,499,897	\$360,034,728	\$370,084,100	\$413,171,235	\$505,778,839	\$572,520,768	\$655,843,556

TABLE 2
EXCISE TAX COLLECTIONS AND DISTRIBUTION
FISCAL YEARS 1976-77 and 1977-78

	1977	1977	1977	1978	1978	1978	1978	Percent Increase or (Decrease)
	Gross Collections	Refunds and Adjustments	Net Available for Distribution	Gross Collections	Refunds and Adjustments	Net Available for Distribution	Increase or (Decrease)	
Uniform School Fund:								
Individual Income Tax	\$183,674,293	\$ 25,406,291	\$158,268,002	\$219,924,074	\$ 31,030,459	\$188,893,615	\$ 30,625,613	19.4
Corporation Franchise Tax	27,496,774	2,630,080	24,866,694	33,132,713	3,684,223	29,448,490	4,581,796	18.4
School Lunch Fund	3,471,696	-	3,471,696	3,058,376	-	3,058,376	(413,320)	(11.9)
Drivers Education Tax	1,315,384	266	1,315,118	1,404,576	103	1,404,473	89,355	6.8
TOTAL	\$215,958,147	\$ 28,036,637	\$187,921,510	\$257,519,739	\$ 34,714,785	\$222,804,954	\$ 34,883,444	18.6
General Fund:								
Beer Tax	\$ 1,904,746	194	\$ 1,904,552	\$ 1,990,043	\$ 4,625	\$ 1,985,418	\$ 80,866	4.3
Cigarette & Tobacco Tax	7,784,873	72,006	7,712,867	8,089,212	86,011	8,003,201	290,334	3.8
Inheritance Tax	5,595,748	31,465	5,564,283	4,108,997	54,052	4,054,945	(1,509,338)	(27.1)
Insurance Tax	10,108,578	10,144	10,098,434	11,918,683	1,273	11,917,410	1,818,976	18.0
Mine Occupation Tax	8,489,036	-	8,489,036	8,446,277	-	8,446,277	(42,759)	(.5)
M.V.B.A. Fees	297,113	431	296,682	310,495	336	310,159	13,477	4.5
Public Service Commission Fee	869,961	-	869,961	1,288,926	-	1,288,926	418,965	48.2
Sales & Use Tax-State	228,145,322	2,351,727	225,793,595	259,423,555	1,435,275	257,988,280	32,194,685	14.3
Prepaid Sales & Use Tax Constr. Acct.	-	-	-	349,647	-	349,647	349,647	-
TOTAL	\$263,195,377	\$ 2,465,967	\$260,729,410	\$295,925,835	\$ 1,581,572	\$294,344,263	\$ 33,614,853	12.9
Transportation Fund:								
Motor Fuel Tax	\$ 46,155,938	\$ 461,565	\$ 45,694,373	\$ 48,832,242	\$ 24,090	\$ 48,808,152	\$ 3,113,779	6.8
Motor Vehicle Registration Fund	9,298,041	43,057	9,254,984	9,852,243	21,156	9,831,087	576,103	6.2
Special Fuel Tax	7,066,354	201,172	6,865,182	7,593,360	202,215	7,391,145	525,963	7.7
Temporary Permit Fees	837,676	270	837,406	761,160	275	760,885	(76,521)	(9.1)
Motor Vehicle Control Fee	459,458	12	459,446	501,280	7	501,273	41,827	9.1
Proportional Registration Fee	1,802,992	7,158	1,795,834	2,178,953	19,639	2,159,314	363,480	20.2
Highway Use Tax	836,574	819	835,755	1,093,675	323	1,093,352	257,597	30.8
Aviation Fuel Tax	1,777,989	455	1,777,534	2,222,112	-	2,222,112	444,578	25.0
Studded Tire Fees	13,033	-	13,033	6,787	-	6,787	(6,246)	(47.9)
TOTAL	\$ 68,248,055	\$ 714,508	\$ 67,533,547	\$ 73,041,812	\$ 267,705	\$ 72,774,107	\$ 5,240,560	7.8

TABLE 2 (cont.)

Trust and Agency Fund:

Car and Bus Tax	\$ 803,719	\$ 7,063	\$ 796,656	\$ 807,786	\$	\$ 807,786	\$	1.4
Firemen's Pension Fund	675,587	-	675,587	789,002	-	789,002	11,130	16.8
Cash Bonds (Sales, Sp. Fuel, Withholding)	43,899	29,659	14,240	45,842	50,456	(4,614)	113,415	-
Tax Commission Suspense	112,162	41,482	70,680	172,695	88,421	84,274	(18,854)	19.2
Combined Injury & Benefit Fund	1,039,811	-	1,039,811	1,377,313	-	1,377,313	13,594	32.5
Boat Fuel Tax	334,001	-	334,001	356,340	-	356,340	337,502	6.7
Reflectorized Plate Fee	304,524	12	304,512	335,256	11	335,245	22,339	10.1
Election Campaign Fund	30,457	-	30,457	82,686	-	82,686	30,733	171.5
TOTAL	\$ 3,344,160	\$ 78,216	\$ 3,265,944	\$ 3,966,920	\$ 138,888	\$ 3,828,032	\$ 562,088	17.2

TOTAL STATE TAXES

	\$550,745,739	\$ 31,295,328	\$519,450,411	\$630,454,306	\$ 36,702,950	\$593,751,356	\$ 74,300,945	14.3
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Local Tax Collections:

Uniform Local Sales & Use Tax	\$ 42,611,014	\$ 462,530	\$ 42,148,484	\$ 49,523,571	\$ 345,653	\$ 49,177,918	\$ 7,029,434	16.7
Transient Room Tax	1,362,590	1,244	1,361,346	1,744,462	324	1,744,138	382,792	28.1
Transit Authority Tax	9,693,901	133,374	9,560,527	11,241,913	71,769	11,170,144	1,609,617	16.8
TOTAL	\$ 53,667,505	\$ 597,148	\$ 53,070,357	\$ 62,509,946	\$ 417,746	\$ 62,092,200	\$ 9,021,843	17.0

GRAND TOTAL

	\$604,413,244	\$ 31,892,476	\$572,520,768	\$692,964,252	\$ 37,120,696	\$655,843,556	\$ 83,322,788	14.6
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- (1) Drivers Education Tax transferred from Trust and Agency Fund to Uniform School Fund effective 7-1-76.
 (2) Highway Construction & Maintenance Fund changed to Transportation Fund effective 5-10-77.
 (3) Studded Tire Fees transferred from Trust & Agency Fund to Transportation Fund effective 7-1-76.

TABLE 3

**TEN-YEAR COMPARATIVE REPORT OF PROPERTY TAXES LEVIED & EXCISE TAXES
COLLECTED FOR CALENDAR YEARS 1968-1977 AND FISCAL YEARS JULY 1 TO JUNE 30,
1969-1978**

Calendar Year	Fiscal Year	Property Taxes Levied Calendar Year	Excise Taxes Net Collection Fiscal Year	Total	Property Taxes % of Total	Excise Taxes % of Total
1968	1969	\$136,759,729	\$196,596,698	\$333,356,427	41.03	58.97
1969	1970	144,473,414	244,628,477	389,101,891	37.13	62.87
1970	1971	154,121,967	261,929,882	416,051,849	37.04	62.96
1971	1972	167,880,362	300,499,897	468,380,259	35.84	64.16
1972	1973	169,207,884	360,034,728	529,242,612	31.97	68.03
1973	1974	170,641,107	370,084,100	540,725,207	31.56	68.44
1974	1975	181,090,140	413,171,235	594,261,375	30.47	69.53
1975	1976	208,132,348	505,778,839	713,911,187	29.15	70.85
1976	1977	240,134,711	572,520,768	812,655,479	29.55	70.45
1977	1978	265,094,843	655,843,556	920,938,399	28.78	71.22
Rate of Increase in 10 Years		93.84%	233.60%	176.26%		

TABLE 4
SUMMARY OF DISTRIBUTION OF UNIFORM LOCAL SALES AND USE TAX TO
PARTICIPATING UNITS FOR FISCAL YEARS 1976-77 AND 1977-78

Unit	Net Distribution After Admin. Costs		Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
	7-1-76 to 6-30-77	7-1-77 to 6-30-78		
BEAVER COUNTY				
Cities and Towns	\$ 14,849.26	\$ 19,525.20	\$ 4,675.94	31.49
Beaver				
Milford	44,725.73	53,179.38	8,453.65	18.90
Minersville	25,442.46	28,857.40	3,414.94	13.42
	7,594.96	7,278.33	(316.63)	(4.17)
Total Cities and Towns	\$ 77,763.15	\$ 89,315.11	\$ 11,551.96	14.85
Total Beaver County				
Including Cities and Towns	<u>\$ 92,612.41</u>	<u>\$ 108,840.31</u>	<u>\$ 16,227.90</u>	<u>17.52</u>
BOX ELDER COUNTY				
Cities and Towns	\$ 60,463.64	\$ 82,295.50	\$ 21,831.86	36.11
Bear River				
Brigham City	1,159.08	2,293.17	1,134.09	97.84
Corrinne	365,605.48	375,324.56	9,719.08	2.65
Deweyville	7,904.70	9,236.36	1,331.66	16.85
Elwood	183.85	412.22	228.37	124.21
Fielding	5,217.51	5,302.20	84.69	1.62
Garland	1,354.67	1,507.95	153.28	11.31
Honeyville	15,205.94	13,545.63	(1,660.31)	(10.92)
Mantua	1,357.00	2,239.85	882.85	65.06
Perry	609.02	926.83	317.81	52.18
Plymouth	22,006.87	19,268.63	(2,738.24)	(12.44)
Portage	1,000.71	1,026.07	25.36	2.53
Snowville	489.25	506.08	16.83	3.44
Tremonton	3,697.91	5,727.22	2,029.31	54.88
Willard	199,931.80	221,184.23	21,252.43	10.63
	10,896.01	11,919.43	1,023.42	9.39
Total Cities and Towns	\$ 636,619.80	\$ 670,420.43	\$ 33,800.63	5.30
Total Box Elder County				
Including Cities and Towns	<u>\$ 697,083.44</u>	<u>\$ 752,715.93</u>	<u>\$ 55,632.49</u>	<u>7.98</u>
CACHE COUNTY				
Cities and Towns	\$ 114,245.92	\$ 69,313.71	\$ (44,932.21)	(39.33)
Amalga				
Clarkston	12,712.92	7,840.07	(4,872.85)	(38.33)
Cornish(1) See Notes	1,764.26	1,260.00	(504.26)	(28.58)
Hyde Park	90.68	624.38	533.70	-
Hyrum	3,500.65	19,338.04	15,837.39	452.41
Lewiston	32,436.28	34,410.99	1,974.71	6.09
Logan	11,134.31	12,245.92	1,111.61	9.98
Mendon	991,524.80	1,119,654.21	128,129.41	12.92
Millville	3,005.05	3,384.19	379.14	12.62
Newton	1,816.23	3,278.10	1,461.87	80.49
Nibley	1,483.69	2,274.58	790.89	53.31
North Logan	2,999.38	2,102.75	(896.63)	(29.89)
Paradise	35,629.88	56,653.20	21,023.32	59.00
Providence	1,629.57	2,354.73	725.16	44.50
	14,102.98	14,020.85	(82.13)	(.58)

Table 4 (cont.)

Richmond	14,701.70	19,666.86	4,965.16	33.77
River Heights	2,386.35	2,840.34	453.99	19.02
Smithfield	83,251.11	87,211.87	3,960.76	4.75
Trenton	4,219.83	4,000.22	(219.61)	(5.20)
Wellsville	6,437.92	7,627.15	1,189.23	18.47
Total Cities and Towns	\$1,224,827.59	\$1,400,788.45	\$ 175,960.86	14.37
Total Cache County				
Including Cities and Towns	<u>\$1,339,073.51</u>	<u>\$1,470,102.16</u>	<u>\$ 131,028.65</u>	<u>9.78</u>
CARBON COUNTY	\$ 247,181.32	\$ 394,631.80	\$ 147,450.48	59.65
Cities and Towns				
Helper	65,914.17	68,570.75	2,656.58	4.03
Price	468,112.67	439,164.41	(28,948.26)	(6.18)
Total Cities and Towns	\$ 534,026.84	\$ 507,735.16	\$ (26,291.68)	(4.92)
Total Carbon County				
Including Cities and Towns	<u>\$ 781,208.16</u>	<u>\$ 902,366.96</u>	<u>\$ 121,158.80</u>	<u>15.51</u>
DAGGETT COUNTY	\$ 35,705.82	\$ 38,147.07	\$ 2,441.25	6.84
Cities and Towns				
Manila	4,927.69	6,322.53	1,394.84	28.31
Total Cities and Towns	\$ 4,927.69	\$ 6,322.53	\$ 1,394.84	28.31
Total Daggett County				
Including Cities and Towns	<u>\$ 40,633.51</u>	<u>\$ 44,469.60</u>	<u>\$ 3,836.09</u>	<u>9.44</u>
DAVIS COUNTY	\$ 212,357.65	\$ 220,868.30	\$ 8,510.65	4.01
Cities and Towns				
Bountiful	846,536.27	950,936.53	104,400.26	12.33
Centerville	143,165.11	178,405.99	35,240.88	24.62
Clearfield	252,935.32	277,088.80	24,153.48	9.55
Clinton	7,181.57	7,146.16	(35.41)	(.49)
East Layton	5,446.81	6,301.08	854.27	15.68
Farmington	54,247.52	65,387.37	11,139.85	20.54
Fruit Heights	6,031.58	7,336.23	1,304.65	21.63
Kaysville	74,825.70	79,934.89	5,109.19	6.83
Layton	417,816.79	463,469.66	45,652.87	10.93
North Salt Lake	132,807.80	194,743.09	61,935.29	46.64
South Weber	9,849.00	12,008.91	2,159.91	21.93
Sunset	40,637.24	43,930.08	3,292.84	8.10
Syracuse	101,721.10	123,389.29	21,668.19	21.30
West Bountiful	71,607.65	75,763.93	4,156.28	5.80
West Point	3,279.94	4,110.36	830.42	25.32
Woods Cross	164,594.10	197,683.88	33,089.78	20.10
Total Cities and Towns	\$2,332,683.50	\$2,687,636.25	\$ 354,952.75	15.22
Total Davis County				
Including Cities and Towns	<u>\$2,545,041.15</u>	<u>\$2,908,504.55</u>	<u>\$ 363,463.40</u>	<u>14.28</u>
DUCHESNE COUNTY	\$ 149,008.09	\$ 150,470.61	\$ 1,462.52	98.15
Cities and Towns				
Altamont	12,588.61	13,253.47	664.86	5.28
Duchesne	38,128.92	35,620.44	(2,508.48)	(6.58)
Myton	1,790.67	1,882.07	91.40	5.10
Roosevelt	248,385.08	254,497.95	6,112.87	2.46
Total Cities and Towns	\$ 300,893.28	\$ 305,253.93	\$ 4,360.65	1.45
Total Duchesne County				
Including Cities and Towns	<u>\$ 449,901.37</u>	<u>\$ 455,724.54</u>	<u>\$ 5,823.17</u>	<u>1.29</u>

TABLE 4 (cont.)

EMERY COUNTY				
Cities and Towns	\$ 104,634.28	\$ 66,673.85	\$ (37,960.43)	(36.28)
Castle Dale				
Cleveland	42,819.43	58,720.90	15,901.47	37.14
Elmo	7,052.87	8,849.44	1,796.57	25.47
Emery	4,128.55	4,146.09	17.54	.42
Ferron	6,962.14	7,190.38	228.24	3.28
Green River	24,169.33	31,067.10	6,897.77	28.54
Huntington	62,020.45	71,613.14	9,592.69	15.47
Orangeville	57,013.90	60,312.74	3,298.84	5.79
	15,350.97	19,878.03	4,527.06	29.49
Total Cities and Towns	\$ 219,517.64	\$ 261,777.82	\$ 42,260.18	19.25
Total Emery County				
Including Cities and Towns	<u>\$ 324,151.92</u>	<u>\$ 328,451.67</u>	<u>\$ 4,299.75</u>	<u>1.33</u>
GARFIELD COUNTY				
Cities and Towns	\$ 34,191.58	\$ 21,458.19	\$ (12,733.39)	(37.24)
Boulder				
Cannonville	925.76	753.52	(172.24)	(18.61)
Escalante	490.60	339.28	(151.32)	(30.84)
Hatch	11,744.97	7,684.31	(4,060.66)	(34.57)
Henrieville	2,371.49	2,417.02	45.53	1.92
Panguitch	690.94	492.84	(198.10)	(28.67)
Tropic	45,365.88	48,816.13	3,450.25	7.61
	2,513.06	2,437.73	(75.33)	(3.00)
Total Cities and Towns	\$ 64,102.70	\$ 62,940.83	\$ (1,161.87)	(1.81)
Total Garfield County				
Including Cities and Towns	<u>\$ 98,294.28</u>	<u>\$ 84,399.02</u>	<u>\$ (13,895.26)</u>	<u>(14.14)</u>
GRAND COUNTY				
Cities and Towns	\$ 69,085.80	\$ 106,157.24	\$ 37,071.44	53.66
Moab				
	214,215.26	256,055.12	41,839.86	.20
Total Cities and Towns	\$ 214,215.26	\$ 256,055.12	\$ 41,839.86	.20
Total Grand County				
Including Cities and Towns	<u>\$ 283,301.06</u>	<u>\$ 362,212.36</u>	<u>\$ 78,911.30</u>	<u>27.85</u>
IRON COUNTY				
Cities and Towns	\$ 48,315.00	\$ 65,266.70	\$ 16,951.70	35.09
Brian Head				
Cedar City	11,297.45	13,128.17	1,830.72	16.20
Kanarraville	426,219.21	486,641.63	60,422.42	14.18
Paragonah	565.68	747.73	182.05	32.18
Parawan	783.60	837.74	54.14	6.91
	19,830.21	24,180.80	4,350.59	21.94
Total Cities and Towns	\$ 458,696.15	\$ 525,536.07	\$ 66,839.92	14.57
Total Iron County				
Including Cities and Towns	<u>\$ 507,011.15</u>	<u>\$ 590,802.77</u>	<u>\$ 83,791.62</u>	<u>16.53</u>
JUAB COUNTY				
Cities and Towns	\$ 14,453.88	\$ 15,151.76	\$ 697.88	4.83
Eureka				
Levan	6,798.23	6,979.08	180.85	2.66
Mona	1,615.95	2,217.57	601.62	37.23
Nephi	1,115.91	1,281.61	165.70	14.85
	98,339.92	119,494.18	21,154.26	21.51
Total Cities and Towns	\$ 107,650.60	\$ 129,972.44	\$ 22,321.84	20.74
Total Juab County				
Including Cities and Towns	<u>\$ 122,323.89</u>	<u>\$ 145,124.20</u>	<u>\$ 22,800.31</u>	<u>18.64</u>

TABLE 4 (cont.)

KANE COUNTY	\$ 33,772.13	\$ 39,235.39	\$ 5,463.26	16.18
Cities and Towns				
Alton	79.77	79.31	(46)	(.58)
Glendale	2,999.77	3,211.02	211.25	7.04
Kanab	57,459.98	74,020.10	16,560.12	28.82
Orderville	4,094.16	4,671.55	577.39	14.10
Total Cities and Towns	\$ 64,633.68	\$ 81,981.98	\$ 17,348.30	26.84
Total Kane County				
Including Cities and Towns	\$ 98,405.81	\$ 121,217.37	\$ 22,811.56	23.18
MILLARD COUNTY	\$ 28,826.83	\$ 30,989.26	\$ 2,162.43	7.50
Cities and Towns				
Delta	73,957.46	86,088.29	12,130.83	16.40
Fillmore	65,343.90	75,351.34	10,007.44	15.32
Hinckley	846.29	960.64	114.35	13.51
Holden	1,731.26	1,631.70	(99.56)	(5.75)
Kanosh	2,072.69	2,276.65	203.96	9.84
Leamington	144.52	140.13	(439)	(3.04)
Lynndyl	611.18	632.76	21.58	3.53
Meadow	1,147.44	1,665.74	518.30	45.17
Oak City	361.80	471.61	109.81	30.35
Scipio	1,370.35	1,535.48	165.13	12.05
Total Cities and Towns	\$ 147,586.89	\$ 170,754.34	\$ 23,167.45	15.70
Total Millard County				
Including Cities and Towns	\$ 176,413.72	\$ 201,743.60	\$ 25,329.88	14.36
MORGAN COUNTY	\$ 60,562.75	\$ 74,439.76	\$ 13,877.01	22.91
PIUTE COUNTY	\$ 6,862.41	\$ 7,925.99	\$ 1,063.58	15.50
Cities and Towns				
Circleville(2) See Notes		237.55	237.55	-
Junction	1,573.32	1,759.91	186.59	11.86
Marysville	2,881.14	3,997.94	1,116.80	38.76
Total Cities and Towns	\$ 4,454.46	\$ 5,995.40	\$ 1,540.94	34.59
Total Piute County				
Including Cities and Towns	\$ 11,316.87	\$ 13,921.39	\$ 2,604.52	23.01
RICH COUNTY	\$ 11,606.65	\$ 11,389.34	\$ (217.31)	(1.87)
Cities and Towns				
Garden City	4,790.18	4,997.70	207.52	4.33
Laketown	2,851.73	2,537.90	(313.83)	(11.00)
Pickleville	1,168.94	1,856.80	687.86	58.84
Randolph	14,109.19	13,259.48	(849.71)	(6.02)
Total Cities and Towns	\$ 22,920.04	\$ 22,651.88	\$ (268.16)	(1.17)
Total Rich County				
Including Cities and Towns	\$ 34,526.69	\$ 34,041.22	\$ (485.47)	(1.41)
SALT LAKE COUNTY	\$6,575,466.76	\$7,898,820.84	\$1,323,354.08	20.13
Cities and Towns				
Alta	30,926.80	48,428.34	17,501.54	56.59
Midvale	374,831.12	504,608.64	129,777.52	34.62
Murray	2,265,857.60	2,779,934.33	514,076.73	22.69
Riverton	107,584.01	115,753.83	8,169.82	7.59

TABLE 4 (cont.)

Salt Lake City	10,414,098.28	11,895,785.33	1,481,687.05	14.23
Sandy	384,575.66	531,418.45	146,842.79	38.18
South Jordan	11,268.62	18,795.40	7,526.78	66.79
South Salt Lake	1,347,633.97	1,561,942.37	214,308.40	15.90
West Jordan	256,442.63	305,126.56	48,683.93	18.98
Total Cities and Towns	\$15,193,218.69	\$17,761,793.25	\$2,568,574.56	16.91
Total Salt Lake County Including Cities and Towns	<u>\$21,768,685.45</u>	<u>\$25,660,614.09</u>	<u>\$3,891,928.64</u>	<u>17.88</u>
SAN JUAN COUNTY	\$ 69,071.82	\$ 113,224.45	\$ 44,152.63	63.92
Cities and Towns				
Blanding	55,313.55	70,932.98	15,119.43	27.33
Bluff(3) See Notes	1,335.75	3,982.43	2,646.68	-
Monticello	65,154.84	79,908.06	14,753.22	22.64
Total Cities and Towns	\$ 121,804.14	\$ 154,323.47	\$ 32,519.33	26.70
Total San Juan County Including Cities and Towns	<u>\$ 190,875.96</u>	<u>\$ 267,547.92</u>	<u>\$ 76,671.96</u>	<u>40.17</u>
SANPETE COUNTY	\$ 21,156.82	\$ 27,727.16	\$ 6,570.34	31.06
Cities and Towns				
Centerfield	4,396.40	4,787.02	390.62	8.88
Ephraim	41,557.31	48,709.87	7,152.56	17.21
Fairview	6,939.85	9,576.13	2,636.28	37.99
Fayette	695.50	711.79	16.29	2.34
Fountain Green	1,749.32	2,379.93	630.61	36.07
Gunnison	56,918.96	60,565.04	3,646.08	6.41
Manti	37,301.28	40,242.29	2,941.01	7.88
Mayfield	1,334.86	1,562.00	227.14	17.02
Moroni	16,132.91	17,153.36	1,020.45	6.33
Mt. Pleasant	39,309.65	45,530.48	6,220.83	15.83
Spring City	1,657.75	2,756.78	1,099.03	66.30
Sterling	1,225.36	1,212.10	(13.26)	(1.08)
Wales	216.17	253.73	37.56	17.38
Total Cities and Towns	\$ 209,435.32	\$ 235,440.52	\$ 26,005.20	12.42
Total Sanpete County Including Cities and Towns	<u>\$ 230,592.14</u>	<u>\$ 263,167.68</u>	<u>\$ 32,575.54</u>	<u>14.13</u>
SEVIER COUNTY	\$ 29,578.69	\$ 32,152.15	\$ 2,573.46	8.70
Cities and Towns				
Annabella	459.36	675.58	216.22	47.07
Aurora	5,507.29	8,367.72	2,860.43	51.94
Elsinore	2,983.70	3,378.00	394.30	13.22
Glenwood	466.05	531.86	65.81	14.12
Joseph	1,174.77	1,059.86	(114.91)	(9.78)
Monroe	11,469.89	13,683.69	2,213.80	19.30
Redmond	3,578.13	5,487.05	1,908.92	53.35
Richfield	293,334.13	330,782.31	37,448.18	12.77
Salina	84,304.93	93,010.50	8,705.57	10.33
Sigurd	2,780.07	2,331.71	(448.36)	(16.13)
Total Cities and Towns	\$ 406,058.32	\$ 459,308.28	\$ 53,249.96	13.11
Total Sevier County Including Cities and Towns	<u>\$ 435,637.01</u>	<u>\$ 491,460.43</u>	<u>\$ 55,823.42</u>	<u>12.81</u>
SUMMIT COUNTY	\$ 36,174.91	\$ 62,780.02	\$ 26,605.11	73.55
Cities and Towns				
Coalville	32,564.98	35,067.02	2,502.04	7.68
Francis	1,791.84	1,559.30	(232.54)	(12.98)

TABLE 4 (cont.)

Henefer	5,263.28	5,689.59	426.31	8.10
Kamas	20,153.38	23,451.98	3,298.60	16.37
Oakley	2,358.05	2,620.84	262.79	11.14
Park City	110,859.21	192,578.27	81,719.06	73.71
Total Cities and Towns	\$ 172,990.74	\$ 260,967.00	\$ 87,976.26	50.86
Total Summit County Including Cities and Towns	\$ 209,165.65	\$ 323,747.02	\$ 114,581.37	54.78
TOOELE COUNTY	\$ 101,434.88	\$ 107,176.43	\$ 5,741.55	5.66
Cities and Towns				20.48
Grantsville	24,373.06	29,365.41	4,992.35	5.69
Stockton	1,933.42	2,043.36	109.94	34.36
Tooele	275,293.20	369,888.37	94,595.17	8.71
Wendover	24,350.46	26,470.74	2,120.28	-
Vernon(4) See Notes	112.68	672.34	559.66	31.40
Total Cities and Towns	\$ 326,062.82	\$ 428,440.22	\$ 102,377.40	25.29
Total Tooele County Including Cities and Towns	\$ 427,497.70	\$ 535,616.65	\$ 108,118.95	23.89
UINTAH COUNTY	\$ 337,881.26	\$ 418,607.91	\$ 80,726.65	23.46
Cities and Towns				-
Vernal	376,241.07	464,496.04	88,254.97	27.32
Ballard(5) See Notes	6,132.05	22,342.36	16,210.31	25.71
Total Cities and Towns	\$ 382,373.12	\$ 486,838.40	\$ 104,465.28	21.40
Total Uintah County Including Cities and Towns	\$ 720,254.38	\$ 905,446.31	\$ 185,191.93	16.37
UTAH COUNTY	\$ 418,426.35	\$ 507,951.31	\$ 89,524.96	20.95
Cities and Towns				11.06
Alpine	12,488.67	14,532.96	2,044.29	8.45
American Fork	321,672.08	389,077.21	67,405.13	-
Genola	1,613.50	1,791.96	178.46	17.73
Goshen	2,065.21	2,239.69	174.48	62.44
Highland(6) See Notes		3,670.59	3,670.59	21.30
Lehi	69,718.48	82,083.03	12,364.55	26.15
Lindon	41,158.61	66,857.68	25,699.07	25.23
Mapleton	13,304.48	16,138.10	2,833.62	14.04
Orem	1,340,997.44	1,691,732.50	350,735.06	10.18
Payson	103,492.24	129,599.88	26,107.64	21.76
Pleasant Grove	78,397.92	89,404.01	11,006.09	23.29
Provo	1,684,316.30	1,855,791.03	171,474.73	22.31
Salem	11,898.01	14,487.18	2,589.17	19.69
Santaquin	16,729.92	20,626.98	3,897.06	18.65
Spanish Fork	218,349.88	267,054.63	48,704.75	18.91
Springville	155,138.83	185,682.53	30,543.70	(19.07)
Total Cities and Towns	\$4,071,341.57	\$4,830,769.96	\$ 759,428.39	58.07
Total Utah County Including Cities and Towns	\$4,489,767.92	\$5,338,721.27	\$ 848,953.35	31.36
WASATCH COUNTY	\$ 61,390.37	\$ 49,683.37	\$ (11,707.00)	16.53
Cities and Towns				
Charleston	829.92	1,311.84	481.92	
Heber	140,043.99	183,967.56	43,923.57	
Midway	15,620.80	18,202.48	2,581.68	

TABLE 4 (cont.)

Soldier Summit	444.49	1,693.82	1,249.33	281.07
Wallsburg	567.80	4,785.81	4,218.01	742.87
Total Cities and Towns	\$ 157,507.00	\$ 209,961.51	\$ 52,454.51	33.30
Total Wasatch County Including Cities and Towns	<u>\$ 218,897.37</u>	<u>\$ 259,644.88</u>	<u>\$ 40,747.51</u>	<u>18.61</u>
WASHINGTON COUNTY	\$ 50,735.42	\$ 55,463.55	\$ 472,813	9.32
Cities and Towns				
Enterprise	7,528.47	8,932.05	1,403.58	18.64
Hildale	3,834.61	4,123.77	289.16	7.54
Hurricane	56,356.36	65,114.41	8,758.05	15.54
Ivins	585.40	841.07	255.67	43.67
LaVerkin	4,728.91	6,963.76	2,234.85	47.26
Leeds	502.43	788.65	286.22	56.97
Santa Clara	3,645.79	4,250.21	604.42	16.58
Springdale	13,795.32	15,448.36	1,653.04	11.98
St. George	441,874.00	509,972.16	68,098.16	15.41
Toquerville	572.76	571.49	(1.27)	(.22)
Virgin	526.97	417.12	(109.85)	(20.85)
Washington City	13,159.96	19,827.70	6,667.74	50.67
Total Cities and Towns	\$ 547,110.98	\$ 637,250.75	\$ 90,139.77	16.48
Total Washington County Including Cities and Towns	<u>\$ 597,846.40</u>	<u>\$ 692,714.30</u>	<u>\$ 94,867.90</u>	<u>15.87</u>
WAYNE COUNTY	\$ 8,058.48	\$ 10,489.59	\$ 2,431.11	30.17
Cities and Towns				
Bicknell	4,884.62	6,207.86	1,323.24	27.09
Loa	7,486.01	8,808.23	1,322.22	17.66
Torrey	1,519.12	1,443.00	(76.12)	(5.01)
Total Cities and Towns	\$ 13,889.75	\$ 16,459.09	\$ 2,569.34	18.50
Total Wayne County Including Cities and Towns	<u>\$ 21,948.23</u>	<u>\$ 26,948.68</u>	<u>\$ 5,000.45</u>	<u>22.78</u>
WEBER COUNTY	\$4,147,695.87	\$4,543,184.80	\$ 395,488.93	9.54
Cities and Towns				
Riverdale(7) See Notes		284,826.06	284,826.06	-
Total Cities and Towns		\$ 284,826.06	\$ 284,826.06	-
Total Weber County Including Cities and Towns	<u>\$4,147,695.87</u>	<u>\$4,828,010.86</u>	<u>\$ 680,314.99</u>	<u>16.40</u>
GRAND TOTAL	<u>\$41,120,725.77</u>	<u>\$48,192,717.50</u>	<u>\$7,071,991.73</u>	<u>17.20</u>

NOTES:

- (1) Cornish — Adopted local option tax effective 1-1-77.
- (2) Circleville — Adopted local option tax effective 1-1-78.
- (3) Bluff — Adopted local option tax effective 10-1-76.
- (4) Vernon — Adopted local option tax effective 1-1-77.
- (5) Ballard — Adopted local option tax effective 1-1-77.
- (6) Highland — Adopted local option tax effective 10-1-77.
- (7) Riverdale — Adopted local option tax effective 4-1-77.

Percentages are not computed for localities that adopted the local option tax after 4-1-76. Due to accounting periods those percentages would not be comparable.

TABLE 5

SUMMARY OF DISTRIBUTION OF TRANSIENT ROOM TAX TO PARTICIPATING UNITS FOR FISCAL YEARS 1976-77 AND 1977-78

	Date Contract Effective	Net Distribution After Admin. Costs		Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
		7-1-76 to 6-30-77	7-1-77 to 6-30-78		
Beaver County	1-1-74	\$ 9,015.22	\$ 10,332.70	\$ 1,317.48	14.61
Box Elder County	7-1-70	15,438.74	19,036.06	3,597.32	23.30
Cache County	4-1-73	13,178.83	15,284.59	2,105.76	15.98
Carbon County	7-1-72	19,219.53	20,669.26	1,449.73	7.54
Daggett County	10-1-72	1,684.90	2,071.83	386.93	22.96
Davis County	4-1-70	7,999.70	9,230.95	1,231.25	15.39
Duchesne County	4-1-73	6,268.88	4,689.34	(1,579.54)	(25.20)
Emery County	7-1-72	8,689.57	-0-	(8,689.57)	-
Garfield County	4-1-69	16,426.32	17,938.62	1,512.30	9.21
Grand County	4-1-70	32,825.81	57,464.44	24,638.63	75.06
Iron County	4-1-72	27,782.03	35,804.58	8,022.55	28.88
Juab County	7-1-73	4,253.61	7,303.46	3,049.85	171.70
Kane County	1-1-72	23,453.71	21,094.43	(2,359.28)	(10.06)
Millard County	4-1-74	7,855.11	9,517.79	1,662.68	21.17
Morgan County	4-1-72	90.85	107.65	16.80	18.49
Piute County	7-1-73	396.90	414.47	17.57	4.43
Rich County	4-1-73	6,678.09	5,427.01	(1,251.08)	18.73
Salt Lake County	8-5-65	810,349.13	1,073,760.94	263,411.81	32.51
San Juan County	4-1-70	9,335.47	10,250.58	915.11	9.80
Sanpete County	10-1-73	2,428.14	2,750.70	322.56	13.28
Sevier County	10-1-72	22,612.54	24,701.34	2,088.80	9.24
Summit County	10-1-71	36,875.02	83,996.58	47,121.56	127.79
Tooele County	10-1-75	9,899.33	11,836.26	1,936.93	19.57
Uintah County	4-1-72	16,279.09	20,404.81	4,125.72	25.34
Utah County	7-1-71	88,740.67	91,307.08	2,566.41	2.89
Wasatch County	4-1-71	15,070.78	18,767.15	3,696.37	24.53
Washington County	4-1-72	51,918.97	55,097.06	3,178.09	6.12
Wayne County	1-1-73	2,908.86	3,571.06	662.20	22.76
Weber County	1-1-70	60,008.77	79,276.88	19,268.11	32.11
GRAND TOTAL		\$1,327,684.57	\$1,712,107.62	\$384,423.05	28.95

NOTES: Green River City is located in both Grand and Emery Counties. Due to a room tax allocation problem, Emery County received tax that should have gone to Grand County. The zero on Emery County results from tax money being paid back to Grand County.

CHANGES SINCE LAST REPORT:

- (1) Salt Lake County increased its rate from 2½% to 3% effective 7-1-76.
- (2) Box Elder, Davis, Morgan and Weber Counties increased their rate from 1½% to 3 % effective 7-1-76.

TABLE 6
SUMMARY OF DISTRIBUTION OF LOCAL TRANSIT AUTHORITY TAX TO PARTICIPATING
UNITS FOR FISCAL YEARS 1976-77 AND 1977-78

	Net Distribution After Admin. Costs		Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
	7-1-76 to 6-30-77	7-1-77 to 6-30-78		
Davis County	\$ 836,302.99	\$ 947,055.52	\$ 110,752.53	13.24
Salt Lake County	7,141,148.09	8,391,891.76	1,250,743.67	17.51
Weber County	1,358,264.80	1,578,508.68	220,243.88	16.21
Park City	-	25,160.62	25,160.62	-
GRAND TOTAL	\$ 9,335,715.88	\$10,942,616.58	\$ 1,606,900.70	17.21

NOTES: Park City adopted the transit authority tax effective 1-1-78. The above tax amounts represent $\frac{1}{4}$ of 1 percent of taxable sales.

Tables 4, 5 and 6 show the amounts of uniform local sales and use tax, transient room tax and mass transit tax that were collected by local business concerns, remitted to the state on quarterly returns and distributed back to the participating localities net of a 2 percent Tax Commission's administrative fee for processing, tabulating, distributing, and when necessary, collecting from the local concerns.

The distributed amounts are based on the following tax rates:

Local Sales & Use Tax: $\frac{3}{4}$ of 1 percent of net taxable sales or purchases, as applicable. At present, the rate is uniform statewide. It is based on point of sale and the money is distributed back to the town, city or county depending on whether or not the local option ordinance has been adopted.

Transient Room Tax: As this is a county tax, all distributions are made to the counties only. All 29 counties have adopted this tax. It applies to the rental charge for any suite, room, or rooms in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is over and above the applicable sales tax. At present, the room tax rate is 3 percent in Salt Lake, Davis, Weber, Box Elder, Wasatch, Utah, Summit and Morgan counties; $2\frac{1}{4}$ in Grand county; and $1\frac{1}{2}$ percent in all other counties. Room Tax is remitted on a quarterly return separate from sales tax.

Mass Transit Tax: This tax can be adopted by county or municipality after proper procedures are followed including voter acceptance. The rate is $\frac{1}{4}$ percent of 1 percent of net taxable sales and is remitted on the regular quarterly sales tax return. At present only three counties; Salt Lake, Davis and Weber and one city; Park City have adopted this tax. In the case of Salt Lake, Davis and Weber counties, the distribution is made by the Tax Commission direct to the county which in turn distributes the money to the Utah Transit Authority.

TABLE 7
TOTAL ASSESSED VALUE OF ALL PROPERTY FOR THE CALENDAR YEARS 1976 AND 1977

Assessed by County Assessor	Calendar Years		Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
	1976	1977		
Residential Real Estate	\$ 311,287,464	\$ 330,659,387	\$ 19,371,923	6.22
Commercial and Industrial Real Estate	133,326,213	137,669,563	4,343,350	3.26
Agricultural Real Estate	143,685,114	137,731,612	(5,953,502)	(4.14)
Unclassified Real Estate	1,428,196	372,590	(1,055,606)	(73.91)
Residential Buildings	887,422,065	966,401,473	78,979,408	8.90
Commercial and Industrial Buildings	347,197,223	375,531,315	28,334,092	8.16
Agricultural Buildings	20,059,817	20,956,353	896,536	4.47
Motor Vehicles	212,623,471	241,090,787	28,467,316	13.39
Supplies and Fixtures	58,533,208	43,787,635	(14,745,573)	(25.19)
Commercial and Industrial Machinery	120,474,997	136,516,768	16,041,771	13.32
Agricultural Machinery	13,050,036	14,960,689	1,910,653	14.64
Other Personal Property	44,692,732	74,718,201	30,025,469	67.18
Range Cattle	10,573,608	10,517,971	(55,637)	(.53)
Other Cattle	3,611,945	3,277,589	(334,356)	(9.26)
Horses and Mules	816,498	912,831	96,333	11.80
Sheep	1,348,570	1,249,216	(99,354)	(7.37)
Other Animals	318,872	444,885	126,013	39.52
Poultry	114,856	108,552	(6,304)	(5.49)
TOTAL	\$2,310,564,885	\$2,496,907,417	\$186,342,532	8.06
Assessed by State Tax Commission				
Air Lines	\$ 5,754,460	\$ 5,642,168	\$ (112,292)	(1.95)
Automobile, Passenger and Freight Companies	9,354,374	10,199,864	845,490	9.04
Gas, Pipeline and Water Companies	48,395,806	49,288,099	892,293	1.84
Power Companies	149,175,089	184,561,030	35,385,941	23.72
Railroad, Terminal and Car Companies	73,453,470	72,681,940	(771,530)	(1.05)
Telephone and Telegraph Companies	115,206,025	119,513,211	4,307,186	3.74
Metalliferous Mining Companies	234,999,167	175,591,470	(59,407,697)	(25.28)
Non-Metalliferous Mining Companies	31,390,323	41,335,033	9,944,710	31.68
Oil and Gas	234,570,466	215,245,334	(19,325,132)	(8.24)
TOTAL	\$ 902,299,180	\$874,058,149	\$ (28,241,031)	(3.13)
GRAND TOTAL	\$3,212,864,065	\$3,370,965,566	\$158,101,501	4.92

TABLE 8

**TOTAL PROPERTY TAXES FOR ALL PURPOSES CHARGED EACH CLASS OF PROPERTY FOR
THE CALENDAR YEARS 1976 AND 1977**

Assessed by County Assessor	Calendar Years		Amount of Increase or (Decrease)	Percent of Increase or (Decrease)
	1976	1977		
Residential Real Estate	\$23,804,449	\$ 27,075,484	\$ 3,271,035	13.74
Commercial and Industrial Real Estate	11,127,311	11,906,030	778,719	7.00
Agricultural Real Estate	8,835,706	8,960,424	124,718	1.41
Unclassified Real Estate	83,341	20,566	(62,775)	(75.32)
Residential Building	68,762,296	79,379,165	10,616,869	15.44
Commercial and Industrial Buildings	28,313,337	31,707,422	3,394,085	11.99
Agricultural Buildings	1,291,753	1,410,183	118,430	9.17
Motor Vehicles	16,764,980	20,263,537	3,498,557	20.87
Supplies and Fixtures	4,990,387	4,230,559	(759,828)	(15.23)
Commercial and Industrial Machinery	8,792,150	10,375,388	1,583,238	18.01
Agricultural Machinery	771,309	905,248	133,939	17.37
Other Personal Property	3,628,333	5,972,035	2,343,702	64.59
Range Cattle	671,372	677,893	6,521	.97
Other Cattle	225,377	209,504	(15,873)	(7.04)
Horses and Mules	50,816	58,731	7,915	15.58
Sheep	180,288	168,827	(11,461)	(6.36)
Other Animals	20,841	31,123	10,282	49.34
Poultry	8,012	8,800	788	9.84
TOTAL	<u>\$178,322,058</u>	<u>\$203,360,919</u>	<u>\$25,038,861</u>	<u>14.04</u>
Assessed by State Tax Commission				
Air Lines	\$ 365,259	\$ 369,484	\$ 4,225	1.16
Bus Lines	648,677	743,154	94,477	14.56
Car Companies	317,378	246,027	(71,351)	(22.48)
Gas — Distribution	2,520,301	2,547,669	27,368	1.09
Pipe Lines	898,604	994,025	95,421	10.62
Power Companies	10,306,695	13,273,733	2,967,038	28.79
Railroad Companies	4,456,445	4,622,575	166,130	3.73
Telegraph Company	40,938	46,305	5,367	13.11
Telephone Companies	9,089,542	9,751,930	662,388	7.29
Terminal Companies	102,850	107,764	4,914	4.78
Water Companies	9,506	25,246	15,740	165.58
Mining — Metalliferous	18,015,819	14,184,174	(3,831,645)	(21.27)
Non-Metalliferous	2,060,834	2,785,922	725,088	35.18
Oil and Gas	12,979,805	12,035,916	(943,889)	(7.27)
TOTAL	<u>\$ 61,812,653</u>	<u>\$ 61,733,924</u>	<u>\$ (78,729)</u>	<u>(.13)</u>
GRAND TOTAL	<u><u>\$240,134,711</u></u>	<u><u>\$265,094,843</u></u>	<u><u>\$24,960,132</u></u>	<u><u>10.39</u></u>

TABLE 9
DISTRIBUTION OF PROPERTY TAXES ACCORDING TO PURPOSE

	Calendar Years		Increase or	Percent of
	1976	1977	(Decrease)	Change
Totals for State				
District Schools	\$144,264,624	\$156,663,440	\$ 12,398,816	8.59
Cities and Towns	29,573,536	32,207,777	2,634,241	8.91
County	51,046,310	54,694,010	3,647,700	7.15
Special Taxing Districts	15,084,606	21,372,780	6,288,174	41.69
Special Livestock Taxes	165,635	156,836	(8,799)	(5.31)
TOTALS	<u>\$240,134,711</u>	<u>\$265,094,843</u>	<u>\$ 24,960,132</u>	<u>10.39</u>
Totals for each County				
BEAVER COUNTY				
Beaver County School District	\$ 638,019	\$ 655,225	\$ 17,206	2.70
Cities and Towns	79,887	77,234	(2,653)	(3.32)
County	166,151	129,284	(36,867)	(22.19)
Special Taxing Districts	34,391	32,547	(1,844)	(5.36)
Special Livestock Taxes	7,782	7,829	47	.60
TOTALS	<u>\$ 926,230</u>	<u>\$ 902,119</u>	<u>\$ (24,111)</u>	<u>(2.60)</u>
BOX ELDER COUNTY				
Box Elder County School District	\$ 4,291,280	\$ 4,562,000	\$ 270,720	6.31
Cities and Towns	524,016	561,198	37,182	7.10
County	1,160,624	933,375	(227,249)	(19.58)
Special Taxing Districts	190,648	195,398	4,750	2.49
Special Livestock Taxes	19,062	17,078	(1,984)	(10.41)
TOTALS	<u>\$ 6,185,630</u>	<u>\$ 6,269,049</u>	<u>\$ 83,419</u>	<u>1.35</u>
CACHE COUNTY				
Logan City School District	\$ 1,863,852	\$ 2,113,296	\$ 249,444	13.38
Cache County School District	2,401,421	2,728,176	326,755	13.61
Total District Schools	4,265,273	4,841,472	576,199	13.51
Cities and Towns	581,859	626,096	44,237	7.60
County	1,256,554	1,357,198	100,644	8.01
Special Taxing Districts	18,073	19,497	1,424	7.88
Special Livestock Taxes	4,389	4,811	422	9.61
TOTALS	<u>\$ 6,126,148</u>	<u>\$ 6,849,074</u>	<u>\$ 722,926</u>	<u>11.80</u>
CARBON COUNTY				
Carbon County School District	\$ 2,381,276	\$ 2,895,270	\$ 513,994	21.58
Cities and Towns	187,429	209,694	22,265	11.88
County	755,383	928,007	172,624	22.85
Special Taxing Districts	347,521	431,268	83,747	24.10
Special Livestock Taxes	2,329	1,954	(375)	(16.10)
TOTALS	<u>\$ 3,673,938</u>	<u>\$ 4,466,193</u>	<u>\$ 792,255</u>	<u>21.56</u>

TABLE 9 (cont.)

DAGGETT COUNTY

Daggett County School District	\$ 144,991	\$ 197,408	\$ 52,417	36.15
Cities and Towns	12,759	12,233	(526)	(4.12)
County	53,163	54,836	1,673	3.15
Special Taxing Districts	-	-	-	-
Special Livestock Taxes	883	1,070	187	21.18
TOTALS	\$ 211,796	\$ 265,547	\$ 53,751	25.38

DAVIS COUNTY

Davis County School District	\$ 9,061,088	\$ 11,013,405	\$ 1,952,317	21.55
Cities and Towns	2,391,923	2,798,391	406,468	16.99
County	2,341,875	3,145,548	803,673	34.32
Special Taxing Districts	1,185,884	1,343,421	157,537	13.28
Special Livestock Taxes	1,141	1,228	87	7.62
TOTALS	\$ 14,981,911	\$ 18,301,993	\$ 3,320,082	22.16

DUCHESNE COUNTY

Duchesne County School District	\$ 7,740,459	\$ 6,801,414	\$ (939,045)	(12.13)
Cities and Towns	206,429	213,944	7,515	3.64
County	1,662,752	1,461,032	(201,720)	(12.13)
Special Taxing Districts	442,417	404,942	(37,475)	(8.47)
Special Livestock Taxes	8,392	9,050	658	7.84
TOTALS	\$ 10,060,449	\$ 8,890,382	\$ (1,170,067)	(11.63)

EMERY COUNTY

Emery County School District	\$ 2,484,870	\$ 3,987,929	\$ 1,503,059	60.49
Cities and Towns	131,413	146,335	14,922	11.36
County	785,346	1,213,006	427,660	54.45
Special Taxing Districts	115,336	628,554	513,218	444.98
Special Livestock Taxes	4,537	3,823	(714)	(15.74)
TOTALS	\$ 3,521,502	\$ 5,979,647	\$ 2,458,145	69.80

GARFIELD COUNTY

Garfield County School District	\$ 534,935	\$ 541,347	\$ 6,412	1.20
Cities and Towns	66,217	69,231	3,014	4.55
County	171,453	173,509	2,056	1.20
Special Taxing Districts	19,845	20,936	1,091	5.50
Special Livestock Taxes	2,491	2,689	198	7.95
TOTALS	\$ 794,941	\$ 807,712	\$ 12,771	1.61

GRAND COUNTY

Grand County School District	\$ 1,092,170	\$ 1,181,350	\$ 89,180	8.17
Cities and Towns	156,276	180,425	24,149	15.45
County	396,768	428,129	31,361	7.90
Special Taxing Districts	112,713	146,580	33,867	30.05
Special Livestock Taxes	5,458	5,002	(456)	(8.35)
TOTALS	\$ 1,763,385	\$ 1,941,486	\$ 178,101	10.10

TABLE 9 (cont.)

IRON COUNTY

Iron County School District	\$ 2,145,007	\$ 2,306,682	\$ 161,675	7.54
Cities and Towns	349,698	375,584	25,850	7.39
County	606,815	598,069	(8,746)	(1.44)
Special Taxing Districts	-	-	-	-
Special Livestock Taxes	6,661	4,609	(2,052)	(30.81)

TOTALS

\$ 3,108,181	\$ 3,284,908	\$ 176,727	5.69
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JUAB COUNTY

Juab County School District	\$ 598,940	\$ 662,660	\$ 63,720	10.64
Tintic School District	123,590	131,984	8,394	6.79
Total District Schools	722,530	794,644	72,114	9.98
Cities and Towns	74,397	79,200	4,803	6.46
County	230,338	241,526	11,188	4.86
Special Taxing Districts	24,204	34,550	10,346	42.75
Special Livestock Taxes	10,413	9,930	(483)	(4.64)

TOTALS

\$ 1,061,882	\$ 1,159,850	\$ 97,968	9.23
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KANE COUNTY

Kane County School District	\$ 374,980	\$ 432,997	\$ 58,017	15.47
Cities and Towns	54,949	62,356	7,407	13.48
County	147,906	170,790	22,884	15.47
Special Taxing Districts	-	-	-	-
Special Livestock Taxes	511	690	179	35.03

TOTALS

\$ 578,346	\$ 666,833	\$ 88,487	15.30
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MILLARD COUNTY

Millard County School District	\$ 1,410,361	\$ 1,443,081	\$ 32,720	2.32
Cities and Towns	95,221	107,474	12,253	12.87
County	354,605	362,832	8,227	2.32
Special Taxing Districts	230,186	234,843	4,657	2.02
Special Livestock Taxes	11,679	8,289	(3,390)	(29.03)

TOTALS

\$ 2,102,052	\$ 2,156,519	\$ 54,467	2.59
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MORGAN COUNTY

Morgan County School District	\$ 639,012	\$ 648,563	\$ 9,551	1.49
Cities and Towns	31,462	29,983	(1,479)	(4.70)
County	232,723	211,420	(21,303)	(9.15)
Special Taxing Districts	20,043	21,343	1,300	6.49
Special Livestock Taxes	1,458	1,120	(338)	(23.18)

TOTALS

\$ 924,698	\$ 912,429	\$ (12,269)	(1.33)
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PIUTE COUNTY

Piute County School District	\$ 152,912	\$ 177,719	\$ 24,807	16.22
Cities and Towns	14,213	15,323	1,110	7.81
County	58,379	64,151	5,772	9.89
Special Taxing Districts	6,361	8,848	2,487	39.10
Special Livestock Taxes	1,522	1,926	404	26.54

TOTALS

\$ 233,387	\$ 267,967	\$ 34,580	14.82
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TABLE 9 (cont.)

RICH COUNTY

Rich County School District	\$ 455,474	\$ 479,181	\$ 23,707	5.20
Cities and Towns	12,879	14,141	1,262	9.80
County	164,352	157,548	(6,804)	(4.14)
Special Taxing Districts	19,292	32,153	12,861	66.66
Special Livestock Taxes	5,763	5,767	4	.07
TOTALS	<u>\$ 657,760</u>	<u>\$ 688,790</u>	<u>\$ 31,030</u>	<u>4.72</u>

SALT LAKE COUNTY

Murray City School District	\$ 2,602,767	\$ 2,826,840	\$ 224,073	8.61
Salt Lake City School District	20,821,178	22,349,081	1,527,903	7.34
Granite School District	22,534,126	25,560,428	3,026,302	13.43
Jordan School District	18,307,543	16,775,941	(1,531,602)	(8.37)
Total District Schools	64,265,614	67,512,290	3,246,676	5.05
Cities and Towns	14,002,928	15,409,721	14,096,793	10.05
County	27,570,676	28,485,405	914,729	3.32
Special Taxing Districts	9,438,765	14,386,146	4,947,381	52.42
Special Livestock Taxes	2,382	2,081	(301)	(12.64)
TOTALS	<u>\$115,280,365</u>	<u>\$125,795,643</u>	<u>\$ 10,515,278</u>	<u>9.12</u>

SAN JUAN COUNTY

San Juan County School District	\$ 3,226,841	\$ 3,474,993	\$ 248,152	7.69
Cities and Towns	78,663	91,335	12,672	16.11
County	1,290,736	1,389,997	99,261	7.69
Special Taxing Districts	175,451	190,596	15,145	8.63
Special Livestock Taxes	2,087	1,971	(116)	(5.56)
TOTALS	<u>\$ 4,773,778</u>	<u>\$ 5,148,892</u>	<u>\$ 375,114</u>	<u>7.86</u>

SANPETE COUNTY

North Sanpete School District	\$ 407,736	\$ 449,964	\$ 42,228	10.36
South Sanpete School District	444,745	442,319	(2,426)	(.55)
Total District Schools	852,481	892,283	39,802	4.67
Cities and Towns	154,603	153,457	(1,146)	(.74)
County	294,753	200,002	(94,751)	(32.15)
Special Taxing Districts	76,066	76,192	126	.17
Special Livestock Taxes	12,342	11,460	(882)	(7.15)
TOTALS	<u>\$ 1,390,245</u>	<u>\$ 1,333,394</u>	<u>\$ (56,851)</u>	<u>(4.09)</u>

SEVIER COUNTY

Sevier County School District	\$ 1,026,595	\$ 1,194,694	\$ 168,099	16.37
Cities and Towns	183,494	202,994	19,500	10.63
County	346,476	331,060	(15,416)	(4.45)
Special Taxing Districts	51,330	57,576	6,246	12.17
Special Livestock Taxes	5,691	5,822	131	2.30
TOTALS	<u>\$ 1,613,586</u>	<u>\$ 1,792,146</u>	<u>\$ 178,560</u>	<u>11.07</u>

TABLE 9 (cont.)

SUMMIT COUNTY

Park City School District	\$ 624,604	\$ 635,436	\$ 10,832	1.73
North Summit School District	594,224	923,230	329,006	55.37
South Summit School District	571,206	632,610	61,404	10.75
Total District Schools	1,790,034	2,191,276	401,242	22.42
Cities and Towns	398,841	397,712	(1,129)	(.28)
County	419,251	559,766	140,515	33.52
Special Taxing Districts	157,600	153,757	(3,843)	(2.44)
Special Livestock Taxes	3,712	3,397	(315)	(8.49)
TOTALS	<u>\$ 2,769,438</u>	<u>\$ 3,305,908</u>	<u>\$ 536,470</u>	<u>19.37</u>

TOOELE COUNTY

Tooele County School District	\$ 2,231,265	\$ 2,565,636	\$ 334,371	14.99
Cities and Towns	623,085	634,598	11,513	1.85
County	872,015	905,518	33,503	3.84
Special Taxing Districts	9,240	61,779	52,539	568.60
Special Livestock Taxes	17,386	16,819	(567)	(3.26)
TOTALS	<u>\$ 3,752,991</u>	<u>\$ 4,184,350</u>	<u>\$ 431,359</u>	<u>11.49</u>

UINTAH COUNTY

Uintah County School District	\$ 2,852,140	\$ 2,848,959	\$ (3,181)	(.11)
Cities and Towns	37,713	38,008	295	.78
County	734,510	770,816	36,306	4.94
Special Taxing Districts	348,584	337,316	(11,268)	(3.23)
Special Livestock Taxes	9,159	11,086	1,927	21.04
TOTALS	<u>\$ 3,982,106</u>	<u>\$ 4,006,185</u>	<u>\$ 24,079</u>	<u>.60</u>

UTAH COUNTY

Provo School District	\$ 4,616,148	\$ 5,145,360	\$ 529,212	11.46
Alpine School District	7,398,663	9,038,890	1,640,227	22.17
Nebo School District	3,957,908	4,135,867	177,959	4.50
Total District Schools	15,972,719	18,320,117	2,347,398	14.70
Cities and Towns	4,157,765	4,482,515	324,750	7.81
County	3,109,308	3,767,336	658,028	21.16
Special Taxing Districts	603,429	961,812	358,383	59.39
Special Livestock Taxes	8,494	8,647	153	1.80
TOTALS	<u>\$ 23,851,715</u>	<u>\$ 27,540,427</u>	<u>\$ 3,688,712</u>	<u>15.47</u>

WASATCH COUNTY

Wasatch County School District	\$ 900,211	\$ 996,027	\$ 95,816	10.64
Cities and Towns	81,159	92,290	11,131	13.72
County	392,166	428,589	36,423	9.29
Special Taxing Districts	42,159	48,242	6,083	14.43
Special Livestock Taxes	1,939	1,577	(362)	(18.67)
TOTALS	<u>\$ 1,417,634</u>	<u>\$ 1,566,725</u>	<u>\$ 149,091</u>	<u>10.52</u>

TABLE 9 (cont.)

WASHINGTON COUNTY

Washington County School District	\$ 1,988,796	\$ 2,153,536	\$ 164,740	8.28
Cities and Towns	481,869	530,829	48,960	10.16
County	581,771	639,549	57,778	9.93
Special Taxing Districts	60,005	65,040	5,035	8.39
Special Livestock Taxes	1,250	1,214	(36)	(2.88)
TOTALS	\$ 3,113,691	\$ 3,390,168	\$ 276,477	8.88

WAYNE COUNTY

Wayne County School District	\$ 126,067	\$ 150,680	\$ 24,613	19.52
Cities and Towns	4,789	5,072	283	5.91
County	53,964	52,320	(1,644)	(3.05)
Special Taxing Districts	1,751	1,815	64	3.66
Special Livestock Taxes	4,730	3,672	(1,058)	(22.37)
TOTALS	\$ 191,301	\$ 213,559	\$ 22,258	11.64

WEBER COUNTY

Ogden City School District	\$ 5,132,973	\$ 5,457,352	\$ 324,379	6.32
Weber County School District	5,364,251	5,945,910	581,659	10.84
Total District Schools	10,497,224	11,403,262	906,038	8.63
Cities and Towns	4,397,600	4,590,440	192,840	4.39
County	4,835,497	5,533,392	697,895	14.43
Special Taxing Districts	1,353,312	1,477,629	124,317	9.19
Special Livestock Taxes	1,992	2,225	233	11.70
TOTALS	\$ 21,085,625	\$ 23,006,948	\$ 1,921,323	9.11

TABLE 10
AUDIT OF EXCISE TAX RETURNS
TEN YEAR COMPARATIVE REPORT OF DEFICIENCY ASSESSMENTS FOR FISCAL YEARS
1969-1978

	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978
Beer	-	-	\$ 1,511	\$ 2,459	\$ 3,457	\$ 13,838	\$ 5,604	\$ 3,449	\$ 2,633	\$ 10,252
Cigarette and Tobacco	\$ 3,348	\$ 338	4,703	1,140	3,672	1,145	1,077	3,731	3,666	7,323
Corporation Franchise	686,014	613,723	795,815	1,134,081	13,438,291	2,309,301	2,133,160	3,389,509	2,575,176	2,072,130
Individual Income	1,280,254	1,483,056	1,789,922	2,008,733	2,190,010	2,055,458	2,106,843	2,294,525	2,751,439	4,262,935
Inheritance	191,082	475,309	241,634	206,253	401,948	366,124	324,178	539,755	669,987	527,509
Insurance	-	-	14,107	2,236	1,191	9,998	9,745	30,423	57,738	21,035
Mileage Fee	35,699	43,318	41,854	41,847	56,762	49,102	20,639	*	-	-
Motor Fuel	80,182	30,169	49,960	93,837	102,043	17,740	139,513	223,632	204,976	151,771
Oleomargarine	74,868	6,686	7,482	11,485	208	*	-	-	-	-
Sales and Use Tax-										
State Tax	949,883	976,741	1,426,256	1,719,521	2,079,106	2,119,695	2,867,329	3,623,443	4,114,688	3,588,426
Sales and Use Tax-										
Local	164,813	151,074	202,317	254,749	273,243	306,162	399,167	541,419	660,857	672,830
Sales and Use Tax-										
Transit	-	-	-	-	-	-	4,075	149,327	175,624	106,075
Special Fuel	28,214	41,573	42,038	69,988	65,177	66,304	131,223	61,941	150,689	184,379
Transient Room	-	-	2,236	2,121	4,759	1,650	3,253	8,892	10,583	14,013
TOTAL	\$3,494,357	\$3,821,987	\$4,619,835	\$5,548,450	\$18,619,867	\$7,316,517	\$8,145,806	\$10,870,046	\$11,378,056	\$11,618,678

*Mileage Fee and Oleomargarine Tax repealed.

Appendix B

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

AUTOMOBILE DRIVER EDUCATION TAX

Rate of tax: \$1.50 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; \$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. Quarterly returns required of dealers liable for payment of tax on other tobacco products.

Disposition of Revenue: State general fund.

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

CORPORATION FRANCHISE TAX

Rate of tax: Four 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 and small business corporations.

Disposition of Revenue: Uniform school fund.

Citations: Sections 59-13-1 to 59-13-64, and Sections 59-13-78 to 59-13-97, U.C.A. 1953.

CORPORATION INCOME TAX

Rate of tax: Four per cent of net income allocated to Utah.

Applicable to: Corporations deriving income from sources within Utah and not subject to the corporation franchise tax.

Disposition of Revenue: Uniform school fund.

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

INDIVIDUAL INCOME TAX

Rate of tax: Graduated rate for single taxpayers $2\frac{1}{4}\%$ on first \$750. to $7\frac{1}{4}\%$ on \$4,500. Income over \$4,500. at $7\frac{3}{4}\%$. Married filing separate $2\frac{3}{4}\%$ on first \$750. to $7\frac{3}{4}\%$ on income over \$3,750. Married filing jointly $2\frac{3}{4}\%$ on first \$1,500. to $7\frac{3}{4}\%$ 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.

Citations: Sections 59-14A-1 to 59-14A-96, U.C.A., 1953.

INHERITANCE TAX

Rate of tax: Utah inheritance tax is the amount of the state death tax credit claimed on the Federal estate tax return. Safe deposit box inventories, waivers of lien, and inheritance tax appraisals not required.

Applicable to: Estates required to file a federal estate tax return; non-resident estate must prorate the death tax credit.

Disposition of Revenue: State general fund.

Citations: Sections 59-12A-1 to 59-12A-14, U.C.A., 1953.

INSURANCE PREMIUM TAX

Rate of tax: Two and one-fourth percent of net premiums upon property and risks located in Utah subject to retaliatory provisions, plus an additional 1% 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 to 31-14-9, 31-21-2 to 31-21-19 and 35-1-68.

LOCAL OPTION SALES AND USE TAX

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

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

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

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

LOCAL TRANSIT AUTHORITY TAX

- Rate of tax: One-fourth of 1% of purchase price on same transactions as the state sales and use tax laws apply; Tax Commission acts as agent for counties.
- Applicable to: Transactions in counties where voters have approved imposition of tax to finance local bus service. Retailers and purchasers liable under same conditions as applicable for sales and use taxes.
- Disposition of Revenue: Utah Transit Authority.
- Citations: Section 11-9-4.

MINE OCCUPATION TAX

- Rate of tax: One percent of gross value of products of metalliferous mines and metalliferous claims; 2% applicable to products of oil and gas wells; value fixed at place produced; \$50,000 annual exemption.
- Applicable to: Occupation of mining ore or metals or producing oil or gas.
- Disposition of Revenue: State general fund.
- Citations: Sections 59-5-66 through 59-5-85, U.C.A., 1953.

MOTOR FUEL TAX

- Rate of tax: Nine cents per gallon (gasoline); 4 cents per gallon (aviation fuel); limited governmental exemption; \$1.00 annual license fee for distributors; 2% evaporation allowance; refunds for off-highway agricultural use.
- Applicable to: Sale or use of motor fuels. Importers, refiners and distributors liable for reporting and paying tax to State Tax Commission.
- Disposition of Revenue: Transportation fund, motor boat fuel fund and aeronautical fund.
- Citations: Sections 41-11-1 through 41-11-47, U.C.A. 1953.

MOTOR VEHICLE BUSINESS ADMINISTRATION

- Rate of fees: Annual license fees: motor vehicle dealers, distributors, factory branches, distributor branches, trailer dealers, \$60.00; transporters, wreckers or manufacturers, motorcycle and scooter dealers, \$40.00; factory or distributor representatives, \$25.00; motor vehicle salesmen annual or transfer \$5.00; automobile dealer plates, \$5.50 each; one-half year price \$3.50 each; wrecker, transporter and manufacturer plates, \$3.50 each. (All special plate fees include \$0.50 reflectorization fee.) Permits pending registration, no fee unless delinquent; temporary in-transit permits, \$2.50 per vehicle.
- Applicable to: Persons, businesses or conditions stated above.
- Disposition of Revenue: State general fund.
- Citations: Sections 41-3-2 through 41-3-27, U.C.A., 1953.

MOTOR VEHICLE CONTROL FUND

- Rate of fees: Fees for motor vehicle certificates of title, \$1.00 duplicate certificates of title or registration, \$1.00.
- Applicable to: Owners or operators.
- Disposition of Revenue: Transportation fund.

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

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 80,000 lbs. 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 \$3.50 (optional); some reduced fees for less than one year operation; special identifications may be arranged for members of National Guard radio amateur 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: Transportation fund.

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

NINETY-SIX HOUR TEMPORARY PERMITS

Rate of fee: \$5.00 for single units and \$10.00 for multiple units.

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

Disposition of Revenue: Transportation fund.

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

PUBLIC SERVICE REGULATION FEE

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

Citations: Sections 55-5-1.5 through 55-5-5, U.C.A. 1953.

SALES TAX

Rate of tax: Four percent 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 59-15-1 through 59-15-22, U.C.A. 1953.

SCHOOL LUNCH TAX

- Rate of tax: Eight percent 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 board of education for school lunches.
- Citations: Sections 53-8-1 through 53-8-5, U.C.A., 1953.

SPECIAL FUEL TAX

- Rate of tax: Nine cents per gallon for fuel (other than gasoline) used in propelling motor vehicles upon highways in Utah; governmental exemption; 4 cents per gallon for aircraft fuel.
- Applicable to: Sale or use of special (diesel) fuel. Dealers required to collect tax on fuel placed in service tanks of motor vehicles. Returns are required of all users and user-dealers.
- Disposition of Revenue: Transportation fund.
- Citations: Sections 41-11-49 through 41-11-76, U.C.A. 1953.

STUDDERED TIRE AND 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: Transportation fund.
- Citations: Section 41-6-150.
Enacted by chapter 87, Laws of Utah 1973. Effective June 30, 1973.

TRANSIENT ROOM TAX

- Rate of tax: Up to 3% 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.
As enacted by Chapter 35, Laws of Utah, 1965.

USE TAX

- Rate of tax: Four percent of amount paid for tangible personal property purchased for use, consumption or storage in Utah; includes rentals in lieu of purchase and services of repair, renovation and certain installations of tangible personal property.
- Applicable to: Transactions indicated above. Licensed vendors liable for collection of tax; purchasers liable if not taxed by vendor.
- Disposition of Revenue: State General fund.
- Citations: Sections 59-16-1 through 59-16-25 U.C.A., 1953.
As amended by Chapter 163. Laws of Utah, 1967; Chapter 14, First Special Session, Laws of Utah, 1969. Effective July 1, 1969.

