

Third Biennial Report

of the

State Tax Commission

Of Utah



For the Years 1935-36

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Letter of Transmittal

To the Governor and the Legislature of the State of Utah:

We have the honor to transmit herewith the report of the State Tax Commission as required by law.

STATE TAX COMMISSION,

IRWIN ARNOVITZ,
Chairman,

R. E. HAMMOND,

J. WM. KNIGHT,

HOWARD P. LEATHAM.

Office of the State Tax Commission,
State Capitol, Salt Lake City, Utah,
November 18, 1936.

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TO THE GOVERNOR AND THE MEMBERS OF THE LEGISLATURE:

This is the third Biennial Report of the Utah State Tax Commission and covers the period from July 1, 1934, to June 30, 1936. In this report is presented a summary of the activities of the Tax Commission and statistical analyses of various tax laws, including the administration of these several tax laws. In order that this report may be as informative and valuable as possible, wherever difficulties in the administration of the laws have been encountered, these difficulties are enumerated. Wherever these difficulties can be corrected or removed by legislation such legislation has been suggested for adoption by the State Legislature.

The effectiveness of any law depends upon the effectiveness with which that law is administered. Effective administration depends in turn upon three general factors: the simplicity of the law, the means given the administrative body for enforcing the law, and the personnel selected for carrying out the administration. It is obvious that the more simple the law, the more simple is the problem of enforcing it. But no matter how simple the law may be, if adequate means of operation are not given, effective administration of even a simple law becomes impossible. In other words, given a workable law, sufficient funds for enforcement, a capable personnel and there is bound to be effective administration.

While the Tax Commission does not claim that the administration of the laws entrusted to it has been perfect, the Commission does feel that if some of the difficulties which it has faced, and is now facing, could be eliminated, definite progress toward a more effective administration could be accomplished.

The duties of the Commission during the past years have steadily increased. At the time the Commission was created in 1931, it was required to administer only the Property Tax, the Income Tax, the Corporation Franchise Tax and the Car and Bus Company Tax. It is now required to administer the following taxes:

Property Tax	Motor Vehicle Operators' License
Car and Bus Company Tax	Gross Ton Mile Tax
Income Tax	Inheritance Tax
Corporation Franchise Tax	Beer Tax
Sales Tax	Public Utilities Regulation Fee
Motor Fuel Tax	Unemployment Compensation Tax: (Collection only.)
Cigarette Tax	
Oleomargarine Tax	
Insurance Tax	
Motor Vehicle Registration	

The 1933 session of the Legislature so changed the organization of the Commission as to provide for two "full-time" members and two "part-time" members, even though the Commission was faced with increased duties. These increased duties have not developed entirely from the enactment of new revenue measures but also from the fact that the Commission is directing more and more intensive administration of the existing laws. In other words, centralization of the administration of revenue laws has been fairly well accomplished and the important objective now is the more effective administration of the revenue laws. Much has been and is being accomplished in this direction, and while we feel that the authority granted to the Commission at this time is sufficient for the purpose, the Commission does not hesitate to say that complete results have not yet been achieved.

The ultimate in tax administration could hardly be expected by this time, when it is remembered that the Tax Commission has been in existence only since March 24, 1931. The process of assembling facts to guide administration is a long one; therefore, in many cases the Commission has had to approach the solution of its problems with meager and inadequate data. This handicaps efficient administration. This lack of data will be mentioned again when we take up the problem of taxation of mining companies and public utility companies where such a lack is particularly felt. However, the Commission does feel that the accumulated experience of the five years of its existence is gradually developing a more effective administration of the revenue laws of the State. The points at which administration has been made more effective and the points where more effectiveness is still required, will be discussed as we take up each of the taxes that we are administering.

The enforcement of the additional revenue laws required more employees and this in turn necessitated larger quarters. This necessity can best be shown by a comparison

of the revenue collected during the fiscal years 1934 and 1936. Total revenue collected by the Tax Commission increased from \$6,250,000 in the fiscal year 1934 to about \$9,200,000 in the fiscal year 1936. Further, while collection of the Unemployment Compensation contributions does not become effective until January 15, 1937, it is important to note that with this item, it is estimated for the fiscal year 1937 the Tax Commission will collect approximately \$11,000,000.

One of the permanent improvements that has been effected is the enlarged quarters the Tax Commission now occupies. In addition to the first floor space, we are using that part of the basement coextensive with the quarters on the main floor. This expansion was not only necessary, but by providing better working conditions, resulted in better work by the employees. The use of the basement made necessary a great deal of remodeling as we had to build new walls and partitions, and install heating and air-conditioning apparatus as well as plumbing. The total cost of these improvements was \$9,891.04.

Another permanent improvement was the installation of seven validating machines in the main office and branch offices. These machines are a combination of cash register and bookkeeping machines. Their use protects the funds of the State as they provide a record of every cash transaction.

During the present biennium we have maintained branch offices in Provo, Ogden, and Logan, which have been of great convenience to the citizens of those localities. During the period of the year when we handle a large part of the motor vehicle registrations, we have also opened several temporary offices at strategic points in the State.

We here wish to express to the members of the Legislature our appreciation of the fact that they have made it possible for the State Auditor to conduct a continuous audit of the funds collected by us.

We also wish to observe that some of the matters discussed in this report may have occurred in the second year of the current biennium, but they are discussed in this report because of their importance.

In concluding the first section of this report the Tax Commission believes that a reading of the report will give some understanding of the operations of this department. We do not think, however, the printed report can give a complete word picture of our activities. Discussion will clarify the cold printed page, and the members of the Tax Commission welcome the opportunity to discuss tax pro-

posals and the details of our present administration of revenue laws with either the individual members of the Legislature or with legislative committees. It is our hope that this report and discussion will provide the Legislature with a better guide for action concerning revenue laws.

We proceed now to a recital of the activities of the Commission during the past biennium and to an enumeration of our findings during the course of those activities. We shall take up the separate taxes in the order they are enumerated in the opening paragraphs of this report on page 8.

PROPERTY TAX

The work of the Tax Commission in connection with property tax divides itself logically into two divisions: first, the assessment of mines and public utilities; second, the supervision of the work of the county officials in the assessment and collection of property taxes.

After the mines and public utilities have been valued by the Tax Commission, the assessed valuation is then apportioned to the several counties and is delivered to the county auditors of each county, who place the assessment upon the county rolls. Parenthetically, it may be said here that the valuation of this property assessed by the Tax Commission is 37.2 per cent of the total assessed valuation of the State. Some of the problems relative to the assessment of mines and public utilities will be considered first. For the purpose of assisting in this work, we have organized a valuation department, employing a geologist and accountants, including one familiar with mine accounting.

ASSESSMENT OF PUBLIC UTILITIES

Certain important changes have been made during the past biennium in the method of assessing property of public utility companies. Study has been made of the methods of valuation used by the assessing authorities in other states. The various methods that have been adopted by such states have been carefully considered, and those which seem to fit our own situation have been included in the assessment program conducted by the Commission.

The method of valuation of utility property is based upon the unit rule; that is, each utility is valued as a unit regardless of whether operated within one state or several states. The total system value is then allocated to the State of Utah on the basis of such apportionment

factors as track mileage, investment in physical property, car mileage, gross revenue from operations, wire mileage, kilowatt hour production, kilowatt hour consumption, etc. The value thus apportioned to Utah is then equalized to the same basis as other property in the State is assessed. The assessed value determined for the State of Utah is further allocated to the various counties of the State largely on the basis of the investment in tangible property, track mileage, etc.

General economic conditions which affect a particular industry or business are considered in the valuation of any utility. The valuation of utility property is based on the capitalization of earnings at current rates of interest, market value of stocks and bonds, the Interstate Commerce Commission valuation plus a charge for betterments and less depreciation and retirements to date, book values of tangible property, and, whenever available, the rate bases established by the Public Service Commission. It is hoped that some expansion of the valuation department will be possible in order to provide for the making of engineering appraisals as an additional factor in such valuation.

Information upon which the Commission bases its assessment of utilities has been secured from various sources. The available data on some utilities has been extremely limited in the past, but this difficulty is being overcome by requiring utility companies to make annual reports to the Commission, giving operating statements as well as property account details. The first of these reports was required in the spring of 1936 and was based on 1935 operations. These reports, together with the rate bases established by the Public Service Commission, have been bound and are kept on file in the office of the Tax Commission. Reports of utilities to the Public Service Commission of Utah have been made available to our accountants and have furnished considerable valuable information. Corporation franchise tax returns have also been studied to learn operating details. In addition to this, the annual returns of property have continued to furnish the detail of property inventory.

During the current year, a map project has been undertaken. Utility companies have been requested to provide maps showing the total utility system as well as detail maps of property within the State of Utah. It is felt that such maps will make possible a better understanding of the integrated operations of the larger utility companies. They will also provide information which will

aid in allocating assessed values to the various taxing districts in the State, and will be of further assistance in simplifying the mechanics of recording the assessment of utility property.

The program of utility valuation, herein outlined, represents the basic principles of utility valuation now employed by the Commission. Similar methods of valuation are being used by many other states. The basic principles of such valuation have been approved by the United States Supreme Court on numerous occasions.

During the 1935 session of the Legislature a law concerning the method of valuation of utilities was passed which, among other things, provided that, "The State Tax Commission shall use such information (i. e. rate base) and tangible property values at the time it assesses for taxation purposes, the tangible property of said companies, and such assessments shall be in the same proportion to its true value in money as that of all other tangible property in the State of Utah." The Commission has sought to comply with this law in accordance with well established rules of law and in harmony with the opinion of the Attorney General concerning its interpretation.

As might be expected, various problems have arisen in connection with this assessment program. However, such problems appear to be administrative rather than legislative in their nature. While we realize that much is yet to be done, we confidently feel that consistent progress is being made both with reference to the current equalization of assessed values, and the maintenance of a proper equalization of assessment between individual utility companies as well as between utility property and other property in the State.

VALUATION OF CAR COMPANIES

Closely allied to the question of valuation of utility property is the valuation of car companies. It is a practice in the railroad business for railroads to lease certain types of cars from companies operating strictly as car companies; for example, the "A" Company will operate refrigerator cars and lease them to any railroad company requiring such cars. The rate of rental is the subject of contract between the car company and the railroad company. Generally the larger railroads hold stock in car companies. Railroad interest in the car company represented by the stock ownership is not considered in arriving at the value of the operating property of the railroad company, because the refrigerating cars are not operating property of the

railroad, but on the contrary are operating property of the car company. The tendency of this practice is to reduce the assessed valuation of the car companies. The problem is having our serious attention, and some improvement will be made in the method of assessment of car companies.

TAXATION OF MINES AND MINING MACHINERY

Both the geologist and the mine accountant have had practical experience in the operation of mining properties. Together they are conducting a study of valuation of mining machinery and equipment.

During the period September 15 to December 15, 1936, the major mining properties in Beaver, Iron, Piute, Sevier and Tooele counties; the oil and gas wells in Daggett county, and other mines and mining properties have been inspected by these appraisers.

Section 80-5-32, Revised Statutes of Utah, 1933, requires county assessors to report to the Tax Commission the items of mining machinery and equipment located within their counties. It is difficult for an assessor who does not have particular training concerning valuations of mining machinery and mining equipment to make a report on those items and it is for this reason that we have undertaken the work of checking the amount and value of the mining machinery and improvements throughout the State.

On the basis of results to date, the following conclusions appear to be justified:

1. With a few exceptions mining machinery and improvements appear to have been generally underassessed.
2. Property above ground has been assessed at more nearly its actual value than has underground property.
3. As a result of the work of the Commission, considerable property not assessed in the past will be added to assessment rolls.
4. With only the present appraisers working on this project in connection with their other mine valuation work, it appears that the revaluation of the machinery and equipment of all of the mines in the State may not be completed before the close of 1937. Thereafter, due to the special nature of mining operations, constant checking will be required to keep mine machinery and improvement values properly equalized.

Assessment of Coal Lands

The most important classification of non-metalliferous mines is the coal mines. For that reason, we shall first discuss the assessment of coal lands and then proceed to an assessment of other non-metalliferous mines, including also other valuable mineral deposits.

The assessed value of coal lands in Utah, as determined by the State Tax Commission, is based upon such factors as accessible tonnage, quality of coal, proximity to transportation facilities, and distance from market. The original basis for the present assessed values was a geological survey made under the direction of the State Board of Equalization in 1918-20. During the past sixteen years, however, various changes in the assessed values of coal lands have been found necessary. Changing mining and economic conditions have occasioned minor modifications in classifications, and the volume of coal mined each year has made necessary annual deductions for the depletion of coal reserves.

During the period 1920 to 1936, the assessed valuation of Utah coal lands has decreased from \$10,680,744 to \$5,737,694. This decrease has been occasioned for the most part by changes in the economic conditions affecting the coal industry, the Federal Leasing Act which forbids the acquisition of coal lands by citizens individually or collectively, and the depletion of coal reserves.

Coal companies have been making vigorous protests of the assessments made on their properties, both coal lands and machinery and equipment. In 1936 there was a slight downward revision made by the Tax Commission in the valuation of coal lands. Only back-lying coal lands received the benefits of this reduction. During 1937, more detailed inspection of the value of their mining machinery and equipment will be made as we have already indicated in our report made above of the work of the valuation department.

Assessment of Other Non-Metalliferous Mines and of Valuable Mineral Deposits

In addition to the deposits of coal, there are various other non-metalliferous deposits that are assessed by the State Tax Commission. These deposits include native asphalt and related bitumens, cement rock, gypsum, stone, sand and gravel, bentonite, clay, silica, sulphur, salt, phosphate rock, alunite, calcite, fuller's earth, potash, oil shale, and natural gas.

Since the last Biennial Report much has been accomplished in the assessment of these deposits. A survey has been conducted to determine the tonnage of gilsonite deposits. A valuation of stone quarries has been completed. Commercial deposits of bentonite, fire and tile clay, silica, calcite, and fuller's earth, which were formerly assessed at a flat rate of \$5.00 per acre, have been surveyed and assessed in accordance with the findings of such surveys. Some workable sand and gravel deposits have been added to the assessment rolls.

Taxation of Metalliferous Mines

The problem of assessing metalliferous mines is an involved one and has resulted in some serious disputes during the current biennium. We shall discuss this subject at some length.

The problem of placing an assessed valuation upon property is comparatively simple when the property to be taxed has a definite provable value. The same problem of tax assessment becomes extremely complex when the value of the property is indefinite and difficult to determine. We have found such complexity in the valuation of public utilities, but nowhere is this complexity more obvious than in mine taxation.

The mere mention of mine taxation brings to the mind of the tax administrator and the mind of the legislator the same uncertainty. To a degree the same uncertainty is experienced by the mine owner as well as the officials who administer the tax laws. The uncertainty is simply the result of the fact that neither the mine owner nor the tax administrator knows the actual value of the mine to be taxed.

It is true that for the guidance of the Tax Commission the Legislature has set up a formula for determining the valuation of a mine. That formula is stated in what is known as the Net Proceeds Law (Section 80-5-55) and the following sections of the Revised Statutes of Utah, 1933. However, unless one has accurate and exact terms to deal with, it is difficult to get a definite result from the application of the formula. The Legislature has attempted to make the formula precise, but adaptation of the formula to the facts in some cases is not nearly so precise.

The formula requires the keeping of accounts representing (1) the sums received from the sale of the ores and (2) accounts setting up the allowable deductions as set out in subdivisions 1 to 8 inclusive of Section 80-5-57, Revised Statutes of Utah, 1933. The difference constitutes net proceeds.

This formula must be applied to all mining companies irrespective of their method of operation. Mining companies operate differently depending upon their business connections with purchasers of ores, generally milling or smelting companies. The methods of operation can be briefly stated as the following:

1. A mining corporation may sell its ores to a buyer, usually a milling and smelting company. If so, the mining corporation incurs no milling and smelting costs and, if the ores are sold at the mine mouth, no transportation costs. The allowable deductions of such an operator are confined to mining costs and the costs of permanent improvements.

2. Another mining corporation may mill ores in its own mill and reduction works and sell the concentrates to a buyer, probably a smelting company. If so, the corporation will be entitled to deduct milling costs and permanent improvements to the mill, in addition to the cost of mining and improvements to the mine.

3. A mining corporation may own its own smelter. A mining company so situated would be entitled to deduct smelting costs and the cost of smelter improvements in addition to the other costs enumerated in the first two types of cases.

(A) Such a mining corporation may smelt only its own ores, or

(B) In addition to smelting its own ores, it may smelt ores sold to it by other mining companies; that is, what is known as "custom" ores. Such ores may be sold to it by a subsidiary or affiliated corporation or by an entirely unrelated mining company.

In all these types of cases, except the type designated "3B," the statutory formula is comparatively simple of application, and the facts and figures to which the formula is to be applied are easy to ascertain. The sales price of the ore and the actual cost of mining and improvements are ascertainable from the records of each company.

But where a situation exists, such as is catalogued under division "3B," above, it is questionable whether the actual cost of reducing its own ores separate from the "custom" ores is ascertainable. Can the total of the costs for smelting both types of ores be broken down so as to show the "actual costs" of milling and smelting its own ores?

We have tried to solve this problem because the United States Smelting Refining & Mining Company, one of the larger mining corporations in the State is operating in

precisely the manner outlined as plan "3B." The solution of this problem becomes quite important, for if we allow too much or too little as costs, an injustice will be worked on either the State or the company.

We have the testimony of the company in question that it is impossible for it or anyone else to compute "the actual costs." It states that with much labor and by the use of averages and formulas it can determine the "probable costs," but that the results would be uncertain and that assuredly they would not be the "actual costs." These facts were developed in hearings conducted in 1936 when the Tax Commission challenged the method that the company had adopted in making its returns based upon gross proceeds.

As we have stated, that particular company operates under plan "3B." There is this additional qualification, it does not operate its mill and smelter "in connection with its mine." The reduction works, consisting of mill and smelter, are not on the mine property, nor adjacent to it, nor even near it. They are located approximately ten or fifteen miles from any of its mines. When they were built by the company no deduction for the cost of the reduction works and the mills was claimed, upon the theory that they were not operated "in connection with the mines," as is required in subdivision 4 of Section 80-5-57, in order to entitle the mining company to make the deduction.

The company assays, reduces and smelts its own ores. It similarly treats "custom" ores. The company maintains separate divisions within itself. It has a mining division, a milling division, a smelting division, a refining division and, we suppose, a selling division. Under the statutes, in order to determine the value for taxation purposes of its own mines from which ores are taken, the company is required to determine:

(1) The gross proceeds realized from the sale or conversion of the ores into money or its equivalent.

(2) The deductions that it may properly take. But the problem of determining both of these factors is complicated by reason of the fact that the company reduces and smelts not only its own ores but also its "custom" ores. The company does not sell its ores until after they have been refined. No sale or conversion into money or its equivalent takes place until then. It contends that it cannot set up as the figure for gross proceeds the sum of money which it obtains for the refined product. It contends that gross proceeds should be determined before that point in the production and sale of the ore is reached.

It claims that the milling division may take the ores at the mouth of the mine from which the ore was extracted and credit the mining division with the value of the ores as determined by some method of inter-company settlement which it has adopted. In the annual report which this company files with the Tax Commission, the figure so obtained is termed "gross proceeds received from the sale of ore."

This figure is defended by the company as just and accurate because it is based upon a milling and smelting charge, which is the same as was charged by another milling and smelting company for the ores from this same mine, when the mine was owned by another company. When the present company purchased the mine, it simply retained the old settlement contract as the basis of settlement for the ores of that mine.

The method of determining gross proceeds by an inter-company transaction at the portal of the mine is defended by the mining company upon the ground that unless they are permitted to consider the gross proceeds as being realized at that point, the Tax Commission could fix the gross proceeds realized at the most extreme point; that is, when the metal product becomes finally the manufactured product. It does seem that there ought to be some logical point in the progress of the ores to the finished product at which gross proceeds should be determined.

The method of settlement used is the company's own, and there is no supervision over it by the State. The company does not make an actual sale of the ores at the portal of the mine, and for that reason, the Commission is of the opinion that gross proceeds should not be fixed as of that point. If the mining division would make the sale of the ores to a purchaser in nowise connected with the company, and in a competitive field, the Commission would be required to accept as gross proceeds the figure at which it sold the ores, even though it sold its ores at a loss.

Just as there is a problem in determining at which point in the progress of the ores toward the finished metal product that gross proceeds shall be ascertained, so is there a problem of determining the deductions to which the mining company is entitled. This problem arises from the fact that the company ores and the "custom" ores are mixed. As we have already indicated, the company states that it is difficult to know the costs justly attributable to the reduction and smelting of its own ores when the ores from its own mines and the "custom" ores are mixed. Therefore, they eliminate the necessity of determining

"actual costs of sampling, assaying, and reducing and smelting the ores and extracting the metals and minerals therefrom," by an inter-company transfer of the ores at the portal of the mine. The company considers that transaction as a "sale," and, of course, if the ore is sold in its native state, there is no need of determining the assaying, reducing and smelting charge.

The law has been so interpreted as to allow the mining division of the company to make a so-called sale of the ores at the portal of the mine to the milling division of the company. The Board of Equalization considered this to be a practical solution of the problem, and, therefore, accepted that method. These transactions were similarly treated by the Tax Commission until the year 1936.

In 1936 this company filed its return on the same basis as heretofore. The return showed an assessed valuation of approximately \$2,600,000. The Tax Commission declined to accept that valuation and set up a valuation of approximately \$5,600,000. The Tax Commission insisted that it was concerned only with the gross proceeds realized from an actual sale of the ore, or at the least, the value of the metals extracted from the ores after they had passed through the smelting process. The Commission was of the opinion that the milling and smelting profits should be reflected in the value of the mine. The company keeps separate records for each of the different divisions of its operation, and the profits which are made by the milling and smelting divisions are not allocated back as a profit from the mining operation. The result is that the milling and smelting profits are not considered by the company to be any part of the gross proceeds of the mine. Accordingly, a lesser tax upon the mine results.

The Commission was of the opinion that the sum realized from an actual sale should be considered as gross proceeds and also directed that the company was entitled to deductions for only its "actual costs of milling and smelting." The Commission was of the opinion that if no other method of determining those actual costs were available, then at least averages and formulas to fix those costs could be used. The company protested the additional valuation placed upon their mines. Extensive hearings were held at intervals during the months of June, July, August, and September, 1936. Finally, the Commission and the company agreed that the company would accept an increase in valuation of approximately \$1,500,000.

Neither the company nor the Commission is satisfied with the result, and hence, we have set out the case in detail as a guide to legislative action.

We feel that legislative action is necessary because of the fact that the construction placed upon the law by the past administrative action of the Board of Equalization and the Tax Commission is such that if we sought to change it now, without a change in the statute, a judicial tribunal might hold that the Commission is bound by its earlier interpretations and could not now change. A court might reach such a conclusion because of a legal doctrine known as "contemporaneous construction of an administrative board." By this doctrine the hands of the Commission might be so tied as to prevent it from making a change. It was for this reason that the assessment for the year 1936 was amicably adjusted rather than permit it to go to court. It must not be thought that this situation exists, or can be made to exist with only this one company. This situation is possible in a great number of cases.

We do not recommend any legislation that would seek to prohibit or limit the right of these companies to pursue this method of operation. As a matter of fact, such operation might even produce a greater valuation upon mining property, because the profit of the milling and smelting operations would be reflected back to the mining operations. We believe that it should be. If one mining operator has developed a more economical operation than another operator and receives greater net proceeds, we believe that the ultimate consideration is the amount of the net proceeds by whatever method of operation derived. One business man may have a more economical method of operation and may have made a greater net profit for income tax purposes; his tax is then based on that greater net profit. No deduction is allowed to him because he has a more economical method of conducting his business.

In order to provide the solution of the problems raised by the method of operation we have just described, we recommend an addition to the present law which will contain specific instructions as to the point at which gross proceeds are to be determined. Persons may differ as to whether this point should be after the ores are removed at the mine mouth or when they are taken through the milling or the smelting process, or, indeed, after an actual sale of

the ores, at whatever point it may occur. We have already stated that in the case cited, the Tax Commission contended for the gross proceeds realized from an actual sale of ores or at least the valuation of the metals extracted after they had passed through the smelting process.

This viewpoint is contrary to the recommendation made in our last Biennial Report (bottom of page 23) to the effect that where "there is an integrated operation of mining and also milling and smelting, that the mine owner be permitted to provide for the valuation of the ore at the mine and to permit the deduction of any reasonable costs (not exceeding actual costs) of transportation, smelting, refining, etc." Some members of the Commission now doubt that this recommendation should have been made by us; whereas the others still believe it to be proper. Therefore, we respectfully submit this matter to the Legislature for its determination.

As the law now stands this company could organize a separate corporation for the purpose of operating the mining property. This subsidiary corporation could sell its ores to the parent milling or smelting corporation and then the State would be required to accept as gross proceeds the sum which the parent corporation paid the mining corporation for its ores. Where a mining company is a subsidiary of a milling and smelting company, it might sell its ores to the parent corporation at a price that would tend to greatly reduce the gross proceeds of the mine.

Since this simple device of establishing a subsidiary corporation may be adopted, it would be advisable to provide that the Tax Commission could inquire into the reasonableness of the price paid for the ores. Even if such authority were granted to us we still would have difficulty in executing it, because that is the work of experts, and in almost every instance such experts are in the employ of the major milling and smelting companies.

There are many such mining corporations subsidiary to milling and smelting companies. One smelting company has as many as ten subsidiary mining corporations. We do not mean to charge that the subsidiaries were established to further tax avoidance, but we merely point out that tax avoidance is possible through the use of this device.

We believe that more authority should be granted the Tax Commission to permit it to make full inquiry into the price received for the ores of such subsidiary mining cor-

porations when they sell their ores to a parent milling or smelting company. An amendment should be added in substance as follows:

"Where a sale is made by a mining corporation of its ores to an affiliated corporation or company, the burden of proving that the price received was a fair one shall rest upon the mining corporation. For this purpose the Tax Commission shall have authority to make such investigations as it deems necessary. In the absence of satisfactory proof that the price received is a fair one, the Tax Commission is authorized to determine from the best information available, what the gross proceeds should have been from the sale of the ores."

Then in making an audit of such a mining corporation, we could require that the figures set up on the books of the company as "proceeds" should be supported by test checking to determine their accuracy. This will assist in determining whether or not the accounts kept in these affiliated corporate transactions are fairly recorded. An auditor experienced in mining technique and accounting can judge the fairness of the price received for the ores, providing that he knows something of the operations of that particular mine. Then if it should be determined that a subsidiary mining corporation was making an unfair sale of its ores to a parent corporation, the Tax Commission could insist that the sale be set up at a fair price. Although there might be some difficulty in administering this proposed amendment, nevertheless, we recommend that the law should be so amended as to permit the making of this type of inquiry.

The case that we have discussed at length illustrates two possible avenues that may be used to lessen the valuation of a mine based upon net proceeds. Repeating, they are:

- (1) By an intercorporate transfer of the ores by the mining division to the milling or smelting division, when one corporation controls both the mining and the milling and smelting divisions, and
 - (2) By the sale of the ores to an affiliated corporation, in which case there arises the possibility of making for a price less than the market price.
- In our opinion both of these possibilities of tax avoidance should be eliminated from the law.

We have made suggestions as to how these possibilities could be eliminated. We make no claim that these objectives cannot be reached through other amendments to the law. Some such amendments have been suggested to us and no doubt will be presented to the Legislature and more adequately than we could hope to present them through the medium of this report.

While the case above referred to did not reach the courts, there is another case regarding valuation of mining property based upon net proceeds that is being litigated at the present time. It is the case of the Utah Copper Company.

This case revolves about the method the company used in making its return of net proceeds of the mine. Relying upon the provisions of the statute, the Tax Commission contended for a method different from that used by the company. The variation in the two methods used would make a difference in taxes charged against the company for the year 1935 of approximately \$100,000, and for the years 1936 and 1937 of approximately an additional \$300,000, or a total in taxes of \$400,000 for the three years. The company paid its taxes for the year 1935 and sued to recover the amount of taxes paid which were based on the net proceeds of the mine. The District Court of the United States allowed recovery in the amount of approximately \$80,000, plus interest. The recovery allowed was not to the full extent of the amount that the company contended it had overpaid, namely, approximately \$100,000. We are of the opinion that the case should be appealed to the United States Circuit Court of Appeals and steps are now being taken to perfect the appeal.

We repeat again the two following recommendations made in our last Biennial Report:

- (1) On page 24 of that report we stated that "One very serious objection to the present net proceeds tax is its lack of stability, resulting in a wide fluctuation in public revenues." To eliminate that objection a bill was prepared, which would have tended toward a more uniform collection of property tax, based upon the net proceeds of a mine. The recommendation was that "instead of using the multiple applied to the net proceeds for one year, the multiple be applied to the net proceeds for several years." A bill was introduced into the Legislature which sought to carry out

this recommendation. The bill was passed by the Senate but was not acted upon in the House. We again recommend the passage of a bill such as Senate Bill No. 109, introduced in the 1935 Legislature.

(2) On page 23 of that report we stated: "It is quite possible that by the time the counties in which these mines are situated, are in a position to sell the property free of redemption the mines will be exhausted." To carry out this recommendation Senate Bill No. 29 was introduced into the Legislature and was passed by both the Senate and the House, but for some unaccountable reason the bill was never engrossed and was not signed by the presiding officers of the Senate and the House and transmitted to the Governor. For that reason the bill failed to become a law. We again urge the Legislature to pass such a bill so as to remove the possibility of loss of taxes where a mine becomes exhausted before the taxpayer loses the right of redemption.

If a law similar to the above mentioned Senate Bill No. 29 is enacted, then the following recommendation may not be of great importance. However, if such a law is not passed, it is suggested that the statutes be clarified so as to make definite the extent of a lien which is acquired by a tax on a mining claim. It appears that the statutes are somewhat deficient in providing for the extent of the lien that is acquired by the levy of a tax based upon net proceeds. Section 80-5-57 states that the tax is a lien upon "such mine or mining claim."

Serious problems might arise unless the assessment made by the Tax Commission definitely indicates the property against which the net proceeds tax is to become a lien. The statutes should provide that this assessment should be a lien upon all the mining claims of the company, owner or lessee, or at least a lien on all the claims which are contiguous. A more serious problem arises when the property of the mine is located in two counties. If the assessment based upon net proceeds is sent to one county, that being the one from which the ore is extracted, then that assessment never becomes a lien against the mining claims located in the adjoining county, even though the claims in two counties are contiguous. Assuming that the extraction of the ore in the one county makes valueless the claims in that county, then having a lien against only the

worked-out claims would be of no benefit. While the tax should be payable to the county from whose claims the ore was extracted, still the assessment should also constitute a lien against the claims located in the other county.

We also wish to call the attention of the Legislature to another item that may require correction. A mine owner might invest in a new mill and the amount invested would be deductible from gross proceeds. A year later the mining company might dispose of that mill to a subsidiary of its own, or to a third party, and receive a substantial sum in payment thereof. Under the law as it now exists, the amount so received from the sale of the mill would not be included in the gross proceeds. Such a process might be repeated from year to year and substantially cut down the amount of net proceeds.

It would seem that there should be included in the definition of gross proceeds, a provision that "there shall be added to gross proceeds any sum or sums that may be received from the sale of property by the mining company (that is, mill, etc.) the cost of which has been previously allowed as a deduction in arriving at the net proceeds of a mine."

SUPERVISION OVER LOCAL PROPERTY TAX

And now to the other branch of the property tax work of the Tax Commission. The responsibilities of the Tax Commission in this regard are set out in Section 80-5-46, Revised Statutes of Utah, 1933. Subdivisions 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 18, 21 and 22 of this Section detail these responsibilities and we refer the reader to the statutes rather than restating them here. Sufficient it is to say that the statutes grant broad powers and duties. The Tax Commission has relied principally upon its individual members, its secretary and two or three stenographers to accomplish all these duties.

The members of the Tax Commission have been able to visit occasionally with county officials and to hold conferences with them in order to advise them of their responsibility in connection with the property tax. However, the visits of the members of the Commission are not frequent enough to allow for the giving of detailed instruction on the administrative detail of the several county officers having to do with the assessment and collection of taxes.

Wherever cooperation has been given to county officials, assisting in the supervision of their work, noticeable benefits have been obtained. As one example, we refer to the educational campaign on property taxes which we conducted in cooperation with the county officials, and which we shall hereinafter discuss. We submit that the results could not have been obtained by individual action of the counties.

Since the advantages of this supervision are apparent, we recommend the extension of this supervision in the manner indicated. While the cost of such supervision, covering salary and traveling expenses of an auditor, would amount to approximately \$5,000 per annum, we do recommend that the legislative appropriations for real property tax purposes be sufficient to permit the employment of such a traveling auditor.

The cost of establishing the valuation department has made it imperative to economize in other departments. Much more has been expended on the property tax department than was contemplated in the beginning of the biennium, but we believe that its accomplishments to date justify the expenditure. Further discussion of the cost of the administration of the property tax will be taken up later in this report.

REVALUATION OF IMPROVEMENTS

In connection with real property valuation work of the Tax Commission, we herein name the several projects that have been undertaken and note their progress. In the year 1932 this Commission undertook the work of revaluing all improvements in the State. Several of the counties had been completed, when we were able to obtain the assistance of work projects by the Federal Government. With that help the work has been in progress ever since. The program contemplates the adoption of a standardized formula founded upon sound engineering and construction principles, and the application of this formula to the various types of building improvements in the State. Four years of usage of the formula and the revision thereof have practically assured the engineers in charge of this work that they are substantially correct.

The work has progressed until at the present time the following counties and portions of counties have been revalued:

Beaver	1934	Morgan	1934
Box Elder	1936	Rich	1932
Cache	1936	San Juan	1934
Carbon	1932	Sanpete	1935
Davis	1936	Uintah	1934
Emery	1934	Utah	1936
Grand	1936	Washington	1935
Iron	1935	Wayne	1932
Kane	1934	Ogden City	1936
Granite School District (Partial)		1936	
Salt Lake City (Partial)		1936	

Varying results have been achieved in different counties; a county that had uniformly low valuation has had its valuation raised and the reverse is true where a county had uniformly high valuation.

It sometimes happens that improvements are erected but they are not mentioned in the tax rolls. This occurs frequently in those parts of the counties outside of city limits because counties do not require issuance of building permits and for that reason there is no record of the new improvements. It would be particularly helpful in the assessment of property if all counties would require the issuance of building permits so that a record could be made of new improvements throughout the county.

REAL ESTATE REVALUATION PROGRAM

Further efforts to equalize valuations throughout the State have been made. This is in line with the work that is being done on the revaluation of improvements.

We have completed a reclassification of farm lands in Daggett, Wayne, Washington, Beaver, Davis and Tooele counties, and a similar program is now in progress in Utah and Emery counties.

Further efforts to equalize valuations throughout the State made necessary the revaluation of real estate in Salt Lake City. Complaint has been made that wide discrepancies exist. It was thought that the agency best fitted to carry out this work was the Salt Lake City Real Estate Board, and, in conjunction with the Board of Commissioners of Salt Lake County, the Tax Commission entered into a contract with the Real Estate Board to entirely revalue all real estate in Salt Lake City.

After conducting the tax delinquency campaign, it was thought that there was considerable additional information on the records which it would be necessary to analyze before an intelligent attack could be made upon the problem of the delinquency. Fortunately for the State, the Tax Commission was able to secure a work project financed by the Federal Government which undertook a complete study of the tax delinquencies in the State. The findings of this study will be published hereinafter under the heading, "Tax Delinquency Study."

ADMINISTRATION OF THE EMERGENCY LEGISLATION FOR REDEMPTION OF PROPERTY

During the 1933 session of the Legislature it became apparent that property owners would require some relief on delinquent taxes. Accordingly in that session and in the 1935 session of the Legislature, laws were passed reducing the rate of interest on delinquent taxes of certain years. Likewise, the penalties were waived. The taxpayer was given a limited time to take advantage of these concessions made by the Legislature. Some consideration might be given to the desirability of reenacting this legislation. Another concession was made in that the period of redemption from the sale for delinquent taxes for the years 1928, 1929, 1930 was extended to January 1, 1936. A further extension of the period of redemption could be obtained by paying an amount equal to the taxes four years delinquent.

The Legislature also enacted a law permitting county officials to make adjusted settlement of property taxes in those cases where the taxes had been originally assessed by the county assessor. This exercise of authority on the part of the county commission was subject to no review.

The Legislature provided that county commissions should submit to the Tax Commission monthly reports of such action as they took affecting tax adjustments. The reports submitted in most instances were fragmentary, and we are certain that the report shows only a portion of the total cases handled and the total amount of delinquent taxes adjusted. Examination of the report shown on page 144 will reveal the irregular way in which the terms of the law were carried out in each of the counties. In one county the taxpayer was not able to secure any reduction, while in another county, the reduction in taxes accorded to a taxpayer were quite generous and easy to obtain. In short, there was an entire lack of uniformity in the administration of the law as between the several counties.

Similarly the Tax Commission was vested with authority to make adjusted settlements of delinquent taxes in all those cases where the property had been originally assessed by the Tax Commission. This authority has been exercised by the Commission not more than two or three times.

It is natural that the application of these so-called emergency laws to existing conditions would result in some confusion. The net result of the application of this emergency legislation is that there are bound to be questions raised as to the validity of the acts of either county commissioners or of the other taxing officials. These questions will be raised in connection with the determination of the validity of title to property.

Questions have been raised as to the validity of an auditor's tax deed issued at the expiration of the period of redemption. We believe this matter to have been settled by the decisions of the State Supreme Court in the two cases of Robinson vs. Hanson, 75 Utah 30, and Hanson vs. Burris, 46 Pacific (2nd) 400, which latter case was appealed to the United States Supreme Court and affirmed. The law as we believe it to be established, is that an auditor's tax deed is valid unless irregularities have occurred in any one of the steps leading up to the issuance of the tax deed; that is, the assessment or collection of the tax and the advertising of the delinquency, and issuance of the certificate of sale.

In view of the fact that many questions have been raised, it would seem that to give stability to the property tax laws of the State, a time should be fixed beyond which the acts of the municipality in collecting the taxes or the acts of the county officials in issuing tax deeds could not be questioned. It seems that the question should some time be finally settled. If the Legislature should adopt a provision limiting the period during which the auditor's tax deed is subject to attack to one year following the date of the May sale of the year in which the deed is issued, it would seem to bolster up the provisions of the property tax. At the 1936 meeting of the Bar Association of the State of Utah, held in December, it adopted a resolution recommending the following legislative action:

1. Those persons who have purchased from the county property which has gone to tax deed would at the end of one year be able to rest securely on the title that they acquired from the county;
2. Many persons whose property has gone to tax deed and who still live on the property, and in many in-

stances have so lived on the property for five, ten or fifteen years, would realize the jeopardy of permitting their taxes to remain unpaid and would pay them;

3. It would likewise discourage persons from permitting their property to go to tax deed knowing the effect of the issuance of a tax deed.

COUNTY-OWNED PROPERTY

No discussion of this emergency legislation would be complete without some mention of the vast amount of property, ownership of which has passed to the several counties of the State. Delinquent taxpayers have permitted their property to go to tax deed, relying upon the reluctance of the county commissioners to force them to vacate their property in times of stress. The result is that the title to much property is now vested in the several counties of the State. The amount of such property is being determined by a tax delinquency study which we conducted, the results of which we hope to have available by February 15, 1937. Mention of this study will be made hereinafter.

We have urged county officials to do their utmost to return this property to the tax rolls. The beneficial effects of such action would be twofold: The delinquent taxes would be paid and property again restored to the tax rolls would bear its just proportion of taxes in the State.

The acquisition of so much county-owned property has brought to the foreground certain problems affecting the propriety of this property being exempt from taxation. With this question comes the problem of whether or not this class of property could be made subject to taxation, assuming that it should be desirable to do so in the light of the constitutional provision on exemptions. Section 2 of Article 13, State Constitution reads in part as follows: "The property of the United States, of the State, of the counties, city, town, school districts, municipal corporation * * * shall be exempt from taxation."

Some Problems That Have Arisen in Interpreting This Exemption Statute

This constitutional provision on exemptions, Article 2, Section 13, is carried into the statutes by Section 80-2-1, Revised Statutes of Utah, 1933. It sometimes becomes a close question to determine when this exemption applies to property standing on the tax records in the name of the State or an agency of the State, such as the State Land Board or a county, or in the name of a county or a municipality. There is a question as to whether or not an assess-

ment should be made of property which has gone to tax deed but which has not yet been sold at the May sale. Similarly, there is the problem as to whether or not the property should be assessed after it has gone to the May sale. We are inclined to the view that the property cannot be assessed, excepting in those cases where the period of redemption does not expire until after January 1st of any given year. If it is not assessed, it gives an advantage to the owner or purchaser of property which has gone to auditor's tax deed, because that parcel of property escaped taxation for the year in which it has gone to auditor's tax deed. We recommend this matter for legislative attention. However, this constitutional provision is so broad that the remedy may lie only in a constitutional amendment.

TAXATION OF STATE AND MUNICIPALLY-OWNED LANDS WHICH ARE SUBJECT TO A CONTRACT OF SALE TO A PURCHASER

When property is acquired by the State or the county, these units endeavor to dispose of the property and sometimes sell it under a contract of sale. Whenever the property is so sold, it is provided that only the equity of the purchaser is subject to taxation. Serious question of policy is raised as to whether a person purchasing property from the State should pay a tax based upon only that proportion of the assessed value which his equity in the property bears to the whole value in the property, or whether he should pay taxes upon the whole assessed value of the property just as other taxpayers do. It would seem that he should be taxed upon the same basis as other property owners.

USE OF COUNTY-OWNED PROPERTY BY THE COUNTY

Sometimes a county acquires property which it is unable to dispose of for several years and possibly not at all. Of course the property was deeded to the counties by the auditor's tax deed, not only in consideration of the county taxes but also in consideration of the city, school district and State taxes. Therefore, all four taxing units have an interest in the property. The question then arises whether the county can use the property for its own advantage without paying anything to the other taxing units. That is, whether the county can use it for some beneficial purpose of its own or rent the property and secure the income therefrom.

The Attorney General has ruled that such property cannot be rented. Section 80-10-68, Revised Statutes of Utah, 1933, paragraph 3, reads: "All money received from the sale of property made pursuant to the terms of this section shall be paid into the county treasury and the treasurer must settle for the same as in case of money received for redemption. Money received as **rents** and installments of purchase price should be apportioned to the State and other taxing units interested in the taxes last levied upon said property, in proportion to their respective interest in said taxes." This section of the statute seems to state, by implication at least, that these properties can be rented. At least, if the property is rented, the statute provides for the disposition of the money received as **rents**. In such a case all the interested taxing units receive their portion of the sums paid.

But let us assume that the county desires to use this property for some purpose and since it has title (at least as trustee for itself and the other interested taxing units) would proceed to devote the property to that purpose. Has the county such a right? Recently, Salt Lake County demolished a piece of county-owned property and is using the salvage material to repair some property belonging to Salt Lake County. Neither the city, State, nor the school district secures any revenue or any compensation from the county for the use of this property. This is true even though the tax interest in that property of any of the other taxing units is greater than that of the county. It is recommended that this subject be given legislative attention. We have already pointed out that the constitutional provision on exemptions is very broad and it may require a constitutional amendment to remedy this situation. One reason is that while the examples that we have given may be considered only a trivial diversion of the property to the use of one of the taxing units, it is conceivable that the same practice may be indulged in, in cases where property has a considerably greater value.

EXTRA-COMMISSION ACTIVITIES

Some of the activities of the Tax Commission might be called extra-commission activities. These extra activities are not duties enjoined upon the Tax Commission by positive mandate of law, but which the members of the Tax Commission feel are vital to the more efficient administration of the tax laws of the State. Two such activities may be mentioned. One is the educational campaign on property taxes that was carried on under the supervision of the Tax

Commission during the months of November and December, 1935. The second is a tax delinquency study. This second is a W. P. A. project under the supervision of the Tax Commission.

Tax Educational Campaign

This campaign was equivalent to what is known in business as an advertising campaign, and its purpose was to inform the taxpaying public of the benefits to be derived by taking advantage of the emergency tax legislation passed by the Legislature. The rate of interest on property taxes for the years 1928 to 1932 inclusive had been reduced from 8 per cent to 2 per cent and the penalty and interest were waived. The benefits of this legislation were to expire January 1, 1936. It was important to convey this information to the taxpaying public so that they might gain the full advantage of the legislative concessions. The Tax Commission took the lead in publishing the information.

It was expected that the cost of such a campaign would approximate \$5,000. To secure this sum the Tax Commission appealed to the local taxing units throughout the State, and they responded by contributing approximately \$4,500. However, as the educational campaign developed, it became apparent that the sum raised would be insufficient. In addition, it became evident that the services of several employees of the Tax Commission would be required to successfully conduct such a campaign. This meant a cost to the Tax Commission of approximately \$3,000 which had not been contemplated when the Tax Commission submitted its budget for the ensuing biennium to the State Legislature.

Nearly every known medium of publicity was used to draw the attention of the public to the terms of the emergency legislation which was to expire shortly. Informed home owners and property owners, numbering approximately 18,000, took advantage of the reductions granted and paid in the neighborhood of 2½ million dollars into the treasuries of the twenty-nine counties of the State. The details of these payments are shown in statement No. 83 on page 190.

The Commission is indebted to those organizations and persons who assisted in the publicity campaign. We had the full cooperation of the public officials and the officials of the municipalities, as well as the newspapers throughout the State. Thanks are also due to the following persons who delivered effective talks over the radio: Governor Henry H. Blood; Dr. Elmer G. Peterson, President of the

Utah State Agricultural College; Dr. Franklin S. Harris, President of the Brigham Young University; Senator Herbert B. Maw; Mr. Tracy Welling; Mr. Werner Kiepe; Mr. C. Clarence Neslen; Senator Ira Huggins; Dr. L. John Nuttall; Mr. N. L. Morris; Mr. Frank Evans; and Mr. Carl Badger.

Tax Delinquency Study

While this educational campaign served to call attention to the problems of tax delinquency, this problem is still very much of an unchartered field. Available data were insufficient. The Tax Commission was able to take advantage of the opportunity of securing such data through the facilities of a W. P. A. project.

The objective of the study was to secure the data as guidance for future activities in solving the problem of tax delinquency. Admittedly, the delinquencies throw heavier burdens upon those who are paying their taxes. Payment of the delinquencies would encourage prompt payment of current taxes, and what is more important, would lessen the amount required to be raised from current taxation.

The only part of the study that is in tabulated form shows the tax delinquencies for the years 1932 to 1935 inclusive. A footnote appended to this table, which is found on page 191, states that the figures are tentative, pending final tabulation.

The study will show not only the tax delinquency for the years 1932 to 1935, but also the delinquency dating as far back as 1928, because some of the property which had gone to sale for those years was not deeded to the county by reason of the fact that the taxpayer had obtained an extension of the period of redemption. In addition the study will show the amount of property which has been deeded to the county auditor's tax deed.

We deem it advisable to submit the results of the study to date, and as soon as additional results are tabulated, we shall publish them. We believe, therefore, that one avenue to tax relief lies in the solution of the problem of tax delinquency. With all due dispatch the Tax Commission will embark upon a program of attempting to solve that problem. We hope for beneficial results within the year and certainly within the biennium.

PRIORITY AS BETWEEN GENERAL TAXES AND SPECIAL IMPROVEMENT TAXES

One obstacle in the way of clearing up the general tax delinquency is the doubt that exists as to the priority of the lien of general property taxes over special improvement taxes levied by municipalities for the purpose of providing municipal improvements. Formerly the same doubt existed as to the priority of general property taxes and drainage district taxes. This problem was settled by the recent case of *Hanson vs. Burris*, which was decided by our Supreme Court and affirmed by the United States Supreme Court.

This case held that general property taxes were entitled to priority over drainage district taxes. In that case, the Court makes some rather sweeping statements as to the priority of general property taxes over all types of special assessment taxes. However, the Court did not give any effect to the specific statute on the subject found in the chapter on special assessment taxes. (Section 15-7-48, Revised Statutes of Utah, 1933.) That statute first states that the lien of special improvement taxes shall be prior to all other liens, except the lien of general taxes. It then continues with the statement, "and such liens shall continue until the taxes are paid, notwithstanding any sale of the property for or on account of a general or special tax." It is this last phrase which throws some doubt upon this question of priority.

The universal theory of taxation requires that general property taxes be granted priority, and it is, therefore, submitted that this section of the statute should be so amended as to state that the lien of general property taxes shall be prior to the lien of special improvement taxes.

COLLECTION OF TAXES UPON IMPROVEMENTS PLACED UPON LEASED LANDS

A factor making for delinquency is the uncertainty of the procedure in collecting taxes. Such uncertainty exists in cases where taxes are levied against improvements erected on leased ground.

Specific examples where this might occur, are where a summer cottage is built upon government owned land or where expensive tipples and other improvements are erected upon the coal lands, leased from the United States.

In such cases the statute provides that "every tax due upon improvements upon real estate assessed to others than the owner of the real estate, is a lien upon the land

and improvements." (Section 80-10-3, Revised Statutes of Utah, 1933.) The tax upon improvements may be enforced as a lien upon not only the improvements but the land as well. If the land is privately owned and not exempt, the problem of collecting the tax assessed against the improvements is a simple one, because the lien can be enforced against the land and the tax collected.

But if the improvements are erected upon leased ground belonging to the United States Government or to the State, and that land is exempted from taxation, it would appear that the lien could not be enforced as against the land. Recourse is solely against the improvements.

The problem becomes more serious if during the period of redemption the taxpayer should dismantle the improvements, sell them and leave nothing but the vacant property. While the State might obtain a personal judgment against the taxpayer, there might be no property to satisfy the judgment. It is advisable to prevent the possibility of such an occurrence by requiring that taxes upon improvements built upon leased property where the lien of the tax upon the improvements does not rest upon the land should be collected in the same manner as taxes upon personal property are collected.

TAXATION OF PERSONAL PROPERTY

Assessment of Inventories on a Monthly Average Basis

Section 80-5-4, Revised Statutes of Utah, 1933, provides that "the county assessor must assess property to the person by whom it was owned or claimed * * * at 12 o'clock A. M. of the first day of January, etc."

The question has often been raised as to whether there might not be an assessment of inventories of merchandise by taking a monthly average inventory rather than inventories as of January 1st. Unless the constitutional provisions prohibit, it could be. There are court decisions construing constitutional provisions such as ours, that hold that it is possible to assess inventories of merchandise on a monthly average basis and still assess other personal property at its value on a given day. It has been held that that system does not create an unequal burden of taxation.

We, therefore, recommend that the statute should be so amended as to permit of the assessment of stocks of merchandise by taking a monthly average rather than value as of January 1st. Of course this monthly average would have to be based upon the inventory of the year preceding the year of assessment.

Unequal Assessment of Personal Property

For taxation purposes, merchants report the amounts of their inventory of merchandise at some percentage of its true value. This percentage varies from 10 per cent or 15 per cent to 60 per cent or 65 per cent of the value of the inventory. Such variations are harmful to the administration of the personal property tax laws. Uniformity is very much to be desired.

To secure this uniformity we recommend the adoption of a law similar to that of the State of Massachusetts which requires the State Tax Commission to submit to the county assessors of the several counties the figure of gross inventory taken from the income or corporation franchise tax return of the taxpayer.

Thus, the assessors would have before them the statement of inventory which the merchant returned in his tax return to the Tax Commission. This would require considerable additional work on the part of the Tax Commission because one such card would have to be filled out for each merchant submitting a tax return and the cards would have to be sent to the county assessor where the merchant made his return. In Massachusetts this law is known as the Red Card Law.

If the Legislature should adopt the average monthly basis of assessment to be applied to inventories of merchandise, there still could be adopted a variation of this type of law to give to the assessors the information that they would desire. The Tax Commission could submit to the county assessor those figures taken from the tax returns which would reflect the average monthly inventory.

CHANGES REQUIRED IN EMERGENCY LEGISLATION

The attempts of the Legislature to give relief to the taxpayer have resulted in some legislation which has become difficult to interpret in certain situations; for example, Section 80-10-59, Revised Statutes of Utah, 1933, which permits a delinquent taxpayer to obtain an extension of one year in the period of redemption, has caused some difficulty.

The original idea of this statute was to give the delinquent taxpayer one year in addition to the regular four year period of redemption, during which time he could redeem his property from delinquent taxes. As a condition to obtaining this extension for one year, the delinquent taxpayer was, however, required to pay an amount equal to the taxes which were four years delinquent, plus accrued

interest and penalty. That proviso was easy to apply when there had accumulated only four years of delinquent taxes.

Last year the Attorney General ruled that a taxpayer could take advantage of this section of the law only once. A ruling dated December 15, 1936, reverses this position. It is anticipated that such recurring extensions in the period of redemption will cause great difficulty in the keeping of records of the county treasurers, and will result in much confusion. The Attorney General recognizes this when in an opinion, dated November 30, 1936, concerning the interpretation of this statute, he states:

"The highly controversial nature of the problem simply serves to emphasize the need for clarification of the statute."

We recommend, therefore, that this proviso be repealed, so that taxpayers owing taxes beyond four years delinquency will be required to redeem their property.

An alternative, if the statute should not be repealed, is that at the least it should be amended to provide that a taxpayer could secure such an extension in the period of redemption but once.

RECOMMENDATIONS

Reciprocity Permitting This State to Sue for Taxes in the Courts of Another State When We Permit Other States to Sue in Our Courts to Enforce Their Tax Laws

We should have a statute allowing other states to sue in our courts for the purpose of enforcing their tax laws, providing that those states granted the same rights to us. At the present time South Carolina is the only state which has such a statute.

This is necessary because it frequently happens that a taxpayer leaves the State, owing a tax. We have a recent example where a taxpayer removed his property from the State, owing a tax of \$1,000, which cannot now be collected. If we could sue in the state to which the taxpayer has removed, we could recover the tax debt.

DRAFTING TAX MEASURES

The rule of law is that: "The repeal, without a saving clause or provision, of a statute imposing a license tax or fee takes away the right to collect an unpaid tax which is due, even though a suit to collect the tax is pending."

It would appear, therefore, that when the Legislature intends to pass a revenue law to supersede an existing law that the Legislature should not provide that the provisions of the existing law be repealed, but the new law should state only that it is superseding the present existing law. It is submitted that the statute should be so drawn that existing tax liabilities under the law which is being repealed should be preserved. This would mean that persons who were liable for the tax, but who did not pay when they should have paid, would have no advantage over those taxpayers who had paid their taxes. In spite of the repeal, the existing tax liability could be enforced.

PRIORITY OF TAX CLAIMS OVER OTHER CLAIMS IN LIQUIDATION

There seems to be some doubt as to whether or not a claim for taxes has priority over all other types of claims when a business concern is liquidated. It would seem advisable to remove this doubt and a general statute should be enacted which would give priority to claims for taxes over all other classes of claims.

PARTIAL PAYMENT OF PROPERTY TAXES

A law was passed in 1933 permitting installment prepayment of current taxes, and allowing discounts, beginning at 5 per cent during the month of January and on a decreasing scale until the rate of 1 per cent was allowed during the month of September. In 1935, the statute was so amended as to provide that prepayment could be made but no reduction in the amount of tax was permitted for prepayment, even though payment was made several months before it came due. We recommend that the law should be so changed as to give an inducement to the property owner to pay his property tax in advance. There are several reasons for this conclusion.

In the first place, one of the worst features of the property tax is the fact that it all becomes due at one time. This is one of the most important reasons for tax delinquency. We believe that delinquency can be minimized by allowing a reasonable discount for prepayment.

It is probable that the Legislature eliminated the discount for one or both of the following reasons:

1. It was thought that only large taxpayers were taking advantage of the discount.
2. That the discount rate was excessive.

As to the first of these, it is quite true that it was mainly large taxpayers who were making prepayments. However, some of the average taxpayers were beginning to make prepayments and it is logical to believe that if the provisions of such a law were properly publicized that more of them would do so.

As to the second reason, it is our opinion that the discounts originally allowed were excessive. We are not in a position to state the precise amount of the discount to be allowed, but we believe the reduction should be large enough to induce the property owner to begin the payments of his property tax early in the year before the taxes finally become due.

VETERANS' EXEMPTIONS

Under authority granted by a constitutional amendment, the Legislature of 1931 enacted a statute which was slightly changed in Section 80-2-4 and 5, Revised Statutes of Utah, 1933, granting, under certain conditions and limitations, property tax exemptions to disabled war veterans, their widows and minor orphans.

The wording of the statute has been interpreted to apply to all war veterans who have incurred disability either in service or from any other cause after being released from service. We call this to the attention of the Legislature in case the intent of the law was to exempt only those disabled in service.

We also call to your attention, Statement Nos. 51 and 52 on pages 142 and 143, showing that the number of persons allowed exemption and the valuation exempted, has increased three hundred per cent since 1931. As the law was probably enacted to give relief to disabled war veterans, we wish to mention the fact that it benefits only those who have property.

In case any bill is introduced regarding homestead exemptions, we recommend that the veterans' exemption law be considered a factor in the results of additional property tax exemption.

HOMESTEAD EXEMPTIONS

The subject of homestead exemption has been widely discussed during the past few years. The Legislative Committee of Nine has prepared exhaustive reports based upon extensive data. The study is so detailed that it would serve no useful purpose for us to have attempted to cover the same ground as the Committee has.

USE OF MAP REFERENCE NUMBERS IN ASSESSMENT OF REAL PROPERTY

In the assessment of real property it is necessary to set out the legal descriptions of the property and oftentimes it is lengthy and complicated. In California a statute has been enacted enabling the assessing authorities to substitute map reference numbers for the legal descriptions of real estate. The result is a material saving of time as well as clarification of property descriptions. The necessity of making such a change in our own State is illustrated by the fact that in the assessment of large utility companies it is often necessary to copy forty or fifty pages of legal descriptions of real estate. When it is remembered that this description must be copied by the Commission and then reported to the counties and the companies, and then it must be placed on the assessment rolls by the county officers, and finally goes on the assessment notice that is sent to the taxpayer by the county officers, it will be seen that it is a long, complicated task. It would seem desirable to simplify the work by the use of map reference numbers in place of the long legal descriptions of real estate which would otherwise be necessary.

ASSESSMENT OF OMITTED PROPERTY

Section 80-5-17, Revised Statutes of Utah, 1933, permits the assessment of property which has not been assessed. This covers property assessed by the county assessor; by judicial construction, the statute has been so extended as to apply to assessments made by the Tax Commission. (Union Portland Cement Company vs. Morgan County, 64-Utah-335.)

That case was decided in 1924 and since that time Section 80-5-47 was enacted. (In 1931.) That section seems to permit the Tax Commission to "make an assessment or reassessment on any property which it deems to have been over-assessed or under-assessed or which it finds has not been assessed."

It would seem that this grant of authority would cover almost any situation but it would not seem to include that type of case where an error in the assessment was made by reason of a mistake, lack of facts or a misrepresentation of the facts by the taxpayer. It would also seem advisable to know whether this power of the Tax Commission is limited to the period when it is "equalizing the valuation of the taxable property in the several counties of the State" or whether this power may be exercised at other times.

Such an example might be where a property tax assessment based upon net proceeds is made upon the property of the mine. A taxpayer makes a return, files it by February 15th and the Tax Commission audits it. These audits must be made hurriedly, because the assessment must be sent out by the first Monday in May. It sometimes happens that more detailed audits will disclose errors which were not apparent on the first inspection of the books. But this inspection may not be made until sometime later and it might be too late to put the assessment on the rolls. If these corrections could be made at any time during the year or within a three year period of limitations, then there would be a more certain check upon these returns.

In order to meet both of these situations it would seem advisable to amend Section 80-5-47 by making the following amendment:

By inserting after line 8 of the section, the following: "whether the original jurisdiction to make an assessment of property was with the county assessor or the Tax Commission. This authority shall extend to making new assessments, or adjusting assessments previously made, where it is found that no assessment, or an improper assessment was made because of an error, mistake, absence of the facts, or misrepresentation of the facts by the taxpayer. Such new assessment or adjusted assessment may be made at any time during the current year or at any time prior to three years from December 31st of the year for which such assessment was made."

Whenever such an assessment or reassessment is made, there is some doubt as to whether interest and penalty would apply as of the date when the assessment is made or whether they would refer back to the year for which the assessment was made. It is submitted that interest and penalty should refer back to the year for which the assessment was made. For that purpose we recommend that the following amendment to this same statute be made:

After the word "treasurer" on line 16 change the period to a comma and add the following: "and assessments so made shall bear interest and be subject to the same penalty, as though the assessment had been made during the current year for which the assessment was made."

INDIVIDUAL INCOME TAX

The yield of the individual income tax in the fiscal year 1935 was \$212,704.70; in 1936 it was \$498,918.95. The increased collections for the fiscal year 1936 are due principally to the amending of the Income Tax Act by the 1935 Legislature which lowered the allowance for personal exemptions and credit for dependents, increased the rates of tax, and repealed the provision providing an offset credit for taxes paid on property in Utah.

The following examples show by comparison the effect of the increase in tax rates, the elimination of the property tax offset credit and the lowering of personal exemptions. Filing fee of \$1.00 has been disregarded in the examples below.

Comparison of the Change in the Rates of Tax

1931 Act			1931 Act As Amended By 1935 Legislature				
Rate	Taxable Income	Tax	Rate	Taxable Income	Tax	Increase In Tax	Percentage of Increase
1 % 1st	\$1,000	\$10.00	1% 1st	\$1,000	\$10.00	\$ None	None
1 1/4 % 2nd	1,000	12.50	2% 2nd	1,000	20.00	7.50	60%
1 1/2 % 3rd	1,000	15.00	3% 3rd	1,000	30.00	15.00	100%
1 3/4 % 4th	1,000	17.50	4% 4th	1,000	40.00	22.50	128%
2 % 5th	1,000	20.00	5% 5th	1,000	50.00	30.00	150%
2 1/2 % 6th	1,000	25.00	5% 6th	1,000	50.00	25.00	100%
3 % 7th	1,000	30.00	5% 7th	1,000	50.00	20.00	66%
3 1/2 % 8th	1,000	35.00	5% 8th	1,000	50.00	15.00	42%
4 % 9th	1,000	40.00	5% 9th	1,000	50.00	10.00	25%
& Other Income			& Other Income			-----	-----
		\$9,000 \$205.00			\$9,000 \$350.00	\$145.00	70%
1/3 offset credit 68.33			None				
Net Tax Payable \$136.67			\$350.00 156%				

In the above illustration it is assumed that taxes on property in Utah were paid in the amount of at least \$68.33.

A married man with two dependents, having a net income of \$5,000, paid taxes on property in Utah in the

amount of \$100. The computation of the tax is shown below:

Original Law		As Amended	
Net Income	\$5,000.00		\$5,000.00
Less:			
Personal Exemption	\$2,000.00	\$1,200.00	
Credit 2			
Dependents	800.00 2,800.00	600.00 1,800.00	
Net Taxable Income	\$2,200.00		\$3,200.00
Tax at 1 % 1st \$1,000	\$10.00	Tax at 1% 1st \$1,000	\$10.00
Tax at 1 1/4 % 2nd 1,000	12.50	Tax at 2% 2nd 1,000	20.00
Tax at 1 1/2 % on bal. 200	3.00	Tax at 3% 3rd 1,000	30.00
		Tax at 4% on bal. 200	8.00
Total Tax Due Before			
Credit	\$25.50		\$68.00
Credit for Taxes paid on Property in Utah	8.50		None
Net Tax Due	\$17.00		\$68.00

A single person having a net income of \$1,200.00, paid personal property taxes in the amount of \$5.60. His income tax would be computed as follows:

Original Law		As Amended	
Net Income	\$1,200.00		\$1,200.00
Less:			
Personal Exemptions	1,000.00		600.00
Net Taxable Income	\$200.00		\$600.00
Tax at 1% on \$200.00	\$2.00	Tax at 1% on \$600.00	\$6.00
Tax Before Credits	\$2.00		\$6.00
Less Credit for Taxes Paid	.66		None
Net Tax Due	\$1.34		\$6.00

During the fiscal year 1935, 82,601 returns were filed and for the fiscal year 1936, 56,932. The reduction in the number of returns filed for the year 1936 is due to the

amendment of the Income Tax Act, eliminating universal filing.

As a result of the auditing of the returns filed and an investigation of the books and records of taxpayers, deficiency assessments collected during the fiscal year 1935 amounted to \$5,549.39 and during the fiscal year 1936, \$6,872.75. These deficiency collections cover mainly returns for the years 1933 and 1934 and were computed under the law before the amendments of 1935. The audit of the returns filed under the amended law will naturally result in greater deficiencies and will require a more thorough inspection and audit. Our present force of auditors assigned to the auditing of income tax returns is inadequate to properly complete the work required and, appropriations permitting, we propose to strengthen the auditing department in order to audit and thoroughly check all income tax returns.

During the past year the Federal Income Tax Law and regulations of the U. S. Treasury Department have been amended so that every person (except non-resident alien individuals) who is required to file a return with the Internal Revenue Department is also required to file a duplicate of his return with the collector's office at the time the original is filed.

The Tax Commission, through the chief executive of the State has secured permission to inspect and check all individual income tax returns filed with the local collector's office of the Internal Revenue Department.

The information which will be secured from the federal returns is desirable for the purpose of checking state income tax returns with those filed with the federal government.

RECOMMENDATIONS

Annuity Payments

The buying of annuities the last few years has grown to a point where it is imperative that attention be given to this particular type of investment from an income tax standpoint. The Federal Government recognized the necessity of amending the Federal Income Tax Law so that a portion of the annuity payment received each year would be considered as taxable income during the year in which the payments were received.

The present Federal Law provides that where an annuity is payable in annual installments, there shall be in-

cluded in gross income only such portion of the amounts received in any taxable year as is equal to 3 per cent of the aggregate premiums or consideration paid for such annuity, whether or not paid during such year. As soon as the aggregate of the amounts received and excluded from gross income equals the aggregate premiums or consideration paid for such annuity, the entire amount received thereafter in each taxable year must be included in gross income. The provisions of the Federal Law may be illustrated by the following example:

"A" bought in 1933, for \$50,000 consideration, a life annuity, payable in annual installments of \$5,000. For the calendar year 1936 he would be required to include in gross income \$1,500 of the \$5,000 received during that year (3 per cent of \$50,000) \$3,500 being exempt. If "A" should live long enough to receive as exempt \$50,000, then all amounts he receives thereafter under the annuity contract would be included in gross income.

The State income tax laws should be amended so as to conform with the Federal statutes so that if any part of an individual's income is received from annuities that individual will be required to report as taxable income a portion of such annuity income.

Personal Exemptions and Credit for Dependents

The State Income Tax Act should be amended to provide for the proration of personal exemption and credit for dependents based upon their status during the year instead of their status as of the end of the year. The present law in some respects works a hardship on taxpayers, for example:

A taxpayer is married and has no dependents. His wife dies December 15th of the taxable year. His status at the end of the year is that of a single person and under the present law he is entitled to only \$600.00 personal exemption, even though he was married eleven and one-half months of the taxable year.

Exchange of Information

The Income Tax Act should be amended so that the State Tax Commission can exchange information secured from income tax returns filed in this State with officers of other states or the United States charged with the administration of income tax laws, providing the Statutes of the United States and other states, as the case may be, grant

substantially similar privileges to the proper officers of this State charged with the administration of our Income Tax Act.

THE CORPORATION FRANCHISE TAX

The corporation franchise tax in its present form was inaugurated by action of the Legislature in the year 1931. The first returns due under the new law were required to be filed during the fore part of the calendar year 1932, and while those returns were based upon the operations of the corporations during the "taxable" year 1931 the tax paid was for the privilege of doing business or exercising the corporate franchise during the year 1932. The same principle still pertains to the law in its present form so that a return made by a corporation covering its operations during the year 1935 is the basis for computing its tax due for the privilege of doing business in the State of Utah during the year 1936. The corporation franchise tax was inaugurated for the purpose of replacing the old corporation license tax or capital stock tax, and also, together with its companion act the personal income tax law, to provide a more equitable means of placing a tax upon intangibles and assist in relieving the burden of property tax upon tangible property.

The corporation franchise tax rates have remained unchanged from the inception of the law until the present time with the exception of the elimination of the property tax offset credit which was eliminated by the 1935 Legislature, and which had the practical effect of raising the rate from 2% to 3% on the net income of the corporation and increased the tax on the "value of tangible property" base, where used, by fifty per cent. In view of the fact that the change in the law was effective upon returns filed in 1936 based upon 1935 operations, the statistics contained in this report for the fiscal years ending June 30, 1935, and June 30, 1936, afford a very good basis of comparison of the results of tax assessed before the elimination of the property tax offset credit and those after the elimination of the credit.

The following schedule lists the amount of corporation franchise tax assessed during each of the fiscal years ended June 30, 1933, 1934, 1935 and 1936:

Comparative Statement of Amount of Corporation

Franchise Tax Assessed During Fiscal Years as Shown	
For Year Ended	Amount Assessed
June 30, 1933	\$189,359.63
June 30, 1934	244,076.86
June 30, 1935	368,625.86
June 30, 1936	596,657.73

While the figure shown in the above schedule for the fiscal year ended June 30, 1936, shows a decided increase over the tax assessed for previous years, this increase cannot be said to represent the net effect of the elimination of the offset credit. The figure shown for the year ended June 30, 1936, may be analyzed as follows:

Analysis of Corporation Franchise Tax Assessed for Fiscal Year Ended June 30, 1936

1. Amount assessed from July 1, 1935, to December 31, 1935	\$ 56,750.60
2. Deficiencies Assessed from January 1, 1936, to June 30, 1936	28,257.21
3. Balance of Tax Assessed from January 1, 1936, to June 30, 1936	511,649.92
Total Assessed for Year Ended June 30, 1936	<u>\$596,657.73</u>

Item No. 1, in the above schedule represents assessments of tax made during the last six months of the year 1935, all of which would be assessed under the law effective prior to the elimination of the offset credit.

Item No. 2, represents assessments of tax made during the first six months of 1936, but which are the result of audits made of returns filed in the main by taxpayers prior to January 1, 1936, and which also would be assessed under the law effective prior to the elimination of the offset credit.

Item No. 3, represents the balance of the tax assessed during the year ended June 30, 1936, and would substantially represent the amount of tax assessed upon returns filed under the law effective after the elimination of the property tax offset. While this balance includes assessments of tax against a substantial number of corporations whose tax was based upon the minimum of \$10.00, and upon which the offset credit would have no effect, the propor-

tional amount would be so small that we can reasonably say that one-third of \$511,649.92, or \$170,549.97 is the amount of tax resulting from the elimination of the offset credit in the corporation franchise tax law as of June 30, 1936. It is to be observed that this amount represents assessments under the new law for a period of six months only, although it is the period during which the major portion of the tax for each year is assessed.

A further comparative analysis of the franchise tax is presented in the following schedule, showing the amount of tax based upon net income and the amount of tax based upon 1/20 of one per cent of the value of property owned. The latter base also includes the tax based upon the minimum of \$10.00 where the taxpayer has no net income. The figures shown in this schedule are based upon collections of tax made during the years shown, rather than upon assessments.

Comparative Statement of Corporation Franchise Tax Collections Showing Amounts Based Upon Income And Amounts Upon Value of Property

For Year Ended	Amount Based on Valuation of Property	Amount Based on Income
June 30, 1933	\$111,720.76	\$ 80,348.20
June 30, 1934	100,088.42	120,694.11
June 30, 1935	89,759.18	260,221.66
June 30, 1936	120,969.02	387,066.04

After the corporation franchise tax returns have been properly recorded upon the various accounting, statistical and filing records the returns are assigned to the auditing department of the Tax Commission for the verification of the correctness of the tax liability shown thereon. Two auditors were regularly assigned to the audit of corporation franchise tax returns during the fiscal year ended June 30, 1935, and one additional auditor was assigned for the fiscal year ended June 30, 1936, but only worked a part of the year on this type of work. There are approximately 3,600 returns filed by corporations each year and these returns are first audited in the office. If any discrepancies are found they are corrected and if any of the returns seem to indicate that they warrant a field audit such procedure is followed out, as far as practicable with the auditing staff available. The time occupied in the conduct of a field audit runs from a period of one day to thirty

days, all depending upon the size of the corporation, so it is impossible for the department to audit the returns in a complete manner with the audit staff now employed and with the appropriation which has been allotted for the payment of this class of work.

We are submitting below a schedule showing the additional assessments which were a direct result of the work of the auditors assigned to auditing corporation franchise tax returns. Not all audits, however, yield additional income, some of them result in refunds to taxpayers who have made an overpayment of tax. In addition, the value of auditing work cannot solely be measured by the amount of deficiency assessments made in any one year for the reason that corrections made by our auditors in the method of reporting used by taxpayers usually results in such correction being voluntarily made by taxpayers for subsequent years. While such corrections in subsequent years are not reflected as deficiency assessments they will be represented in increased collections in tax, which are a result of the auditing of returns for previous years.

**Corporation Franchise Tax Deficiencies Assessed as a
Result of Audit**

Year Ended June 30, 1935	\$ 59,197.78
Year Ended June 30, 1936	65,517.33
Total	<u>\$124,715.11</u>

In addition to the amounts shown as additional assessments in the above schedule, a substantial amount representing interest and penalties as provided by the statutes was also assessed in connection with these deficiencies.

After the audits are made and assessment notices sent to the various corporations, the taxpayer is given an opportunity within sixty days from the date of the notice of appealing to the Tax Commission from this audit report. Numerous hearings have been conducted by the Tax Commission as a result of proposed assessments made by its auditing department which were a result of examinations made of taxpayers' books and records. A large number of these appeals is due to a misunderstanding between the taxpayer and the auditor as to the methods of adjustment of various items reported on the corporation franchise tax returns and many informal conferences are held between the taxpayer, the auditor making the examination and the chief auditor or other representative who has not worked

directly on the case. The results of these conferences are submitted to the Commission for their approval or rejection and if the taxpayer is not in agreement with the position taken by the Commission, he is afforded the opportunity of appearing before the Commission in a formal hearing, as provided for in the statutes.

When appeals to the Commission have been decided, the results are not final and the taxpayer still has the further right of appealing to the Supreme Court of the State upon the record which has been made before the Commission.

BANK TAXATION

Corporation Franchise Tax as Applied to Banks

For some time we have been considering the inequity which exists by virtue of excluding interest from tax exempt securities from the net income base for corporation franchise tax purposes. This problem is one which involves corporations engaged in all types of business, but is especially pertinent to the taxation of financial institutions. Under the law as constructed at the present time, interest received from tax exempt securities is not required to be included in the tax base, however, expenses incurred in earning all income whether tax exempt or not are allowed as deductions. This enables a taxpayer to invest funds in tax exempt securities to the point where the income from remaining sources does not exceed the deductions allowed and thus show for tax purposes no net income, or even a loss, and yet actually the results of all operations show a very substantial profit. It is significant to observe the following from a special report of the State Tax Commission of New York, published in 1934 on State and Local Taxation of Banks in the United States:

"Among the States which have adopted the tax according to or measured by net income, we find two—Oklahoma and Utah—which have not chosen to include interest from all sources in the tax base. In fact, in the case of Utah, the tax in its present form could as well be called an income tax."

The following schedule prepared from returns filed by State and National banks for the taxable year 1935 is submitted as indicative of the actual result of excluding interest from tax exempt securities from the corporation franchise tax income base:

Loss Resulting From Exclusion of Interest on Tax Exempt Securities From Franchise Tax Base of State and National Banks for Taxable Year 1935

	State Banks	National Banks
Net Taxable Income Reported Upon Which Tax Was Paid	\$257,621.64	\$210,927.49
Amount of Taxable Income Which Would Have Been Reported if Interest From Tax Exempt Securities Were Included in the Tax Base	655,117.87	650,665.12
Difference	<u>\$397,496.23</u>	<u>\$439,737.63</u>
Tax at 3% on Above Differences	<u>\$ 11,924.89</u>	<u>\$ 13,192.13</u>

It will be observed from the above schedule that a loss of 67.58% was sustained by the State in franchise taxes paid by national banks due to excluding interest on tax exempt securities, and a loss of 60.68% was sustained in the case of state banks. Similar losses of varying degrees are also sustained in all cases where corporations are receiving income from tax exempt securities.

While some persons have expressed themselves as feeling that interest from tax exempt securities is not excluded from the tax base by the provisions of subsections 80-13-6 (2) (d) of the Revised Statutes of Utah, 1933, we have found no legal decisions that would lead us to the same conclusion.

It is therefore recommended that the statutes be amended so as to include interest from all sources in the tax base for purposes of computing the corporation franchise tax.

While the inclusion of interest from all sources in the computation of the corporation franchise tax will tend to increase the amount of taxes to be paid by banks, it will not solve the problem that exists in taxation of national banks. The solution to the problem lies in the amendment of Section 5219 of the Revised Statutes of the United States. It

is our suggestion that the Legislature memorialize congress to so amend this statute as to permit of the equitable taxation of national banks.

THE SALES TAX

General

The sales tax was adopted in 1933 as an emergency revenue measure and became effective June 1, 1933, with the rate of tax at $\frac{3}{4}$ of 1%, and effective August 4, 1933, the rate was increased to 2%. The tax is payable to the State by the seller, who, under the law, is held responsible for its collection from the purchaser, but who may either collect the tax, absorb it or include it as an addition to the price.

The revenue produced has exceeded that which was estimated or expected and has shown a gradual increase since the adoption of the tax. The collections for the last three fiscal years are as follows:

Year ended June 30, 1934	\$1,731,005.73
Year ended June 30, 1935	2,497,554.41
Year ended June 30, 1936	2,966,866.29

The increase in collections is attributed to increased sales, increased prices and a more effective collection procedure which has been adopted in the administration of the tax.

A statistical analysis has been made of the sales tax returns filed during the fiscal year ended June 30, 1936, and the results are presented in the tables contained in the appendage. These tables show the tax reported by types of management, business groups, types of business, and distributed by counties and cities. It is interesting to note that in the business groups the item of food accounts for over 22% of the total tax reported and that the items of food, general merchandise, apparel and utility services, all representing necessities, account for 54% of the total tax. In the distribution of the tax by cities and counties, we find in our State, as in other states having sales taxes that the greater portion of the tax is paid in the cities and in the counties having a more concentrated population. This is accounted for in part by the fact that sales transactions are concentrated in the larger centers of population, the rural population coming to these centers to trade.

There are certain objections and problems that have been raised in the administration of this tax, namely:

1. The burden falls heavier on the low income groups.
2. The tax cannot be imposed on transactions involving interstate commerce.
3. The problems presented where tax amounts to less than one cent.

Concerning the first item as shown above, the major part of the tax reported is from necessities. By necessities we mean items that the person with a small income is required to purchase and items for which the major portion of his income is expended. The sales tax is a regressive tax in that as a person's income increases the portion or percentage of such income paid out for items subject to sales tax decreases. The person, then, with a small income, pays out in sales tax a larger percentage of his income than does a person with a large income. This objection, however, is overcome to a great extent when the sales tax is considered as a part of the State revenue system, together with the income tax and the property tax.

The second item, that of interstate commerce, is the more serious as it applies to revenue, administration and the effect upon the Utah merchant. States are prohibited by the Federal Constitution from regulating commerce between states, and as a result, a sales tax cannot be imposed on sales made in interstate commerce. Such sales may be classified in two groups: sales of goods coming into the state, and sales of goods going outside the State. It is this first group which results in competition with, and discrimination against, the Utah merchant and causes the greatest administrative difficulties and probably affects the revenue more than the second group. Other states having sales tax laws have enacted as a supplement to their sales tax, a law known as a "Use Tax" which has the effect of imposing a tax on goods coming into the state for use and upon which the state sales tax has not been paid. Such a law would tax not only this first group of interstate commerce transactions, but would also apply to goods which the user had gone into another state to purchase. As the sales tax in the State of Idaho is no longer in effect, we no doubt will have the situation of Utah residents living close to the Idaho State line going into Idaho where no sales tax is charged, to make purchases rather than trading with the Utah merchants. The adoption of a "Use Tax" would impose a tax on the purchase price of such goods when they were brought into this State for use or consumption. The states recently adopting such laws are California, Colorado, Ohio and Washington. If this State is to

continue the sales tax as a part of its revenue system, the adoption of a "Use Tax" statute should be seriously considered. Some question has been raised as to the constitutionality of such a law and in the state of Washington their Supreme Court has upheld the statute, but the Federal Circuit Court of Appeals held it to be unconstitutional and the case has been appealed to the United States Supreme Court.

The third objection is not so serious in its effect upon revenue, but does present some problems between the seller and purchaser in transactions where the tax amounts to less than one cent. It has been found that most merchants collect the tax from the customer, and as the merchant has no means of collecting less than one cent, bracket systems have been adopted which most nearly collect the amount of tax he is required to return to the State. Under this system a customer may be required to pay a one cent tax on a twenty cent purchase which amounts to a 5% tax instead of 2%. This same customer may, however, make several ten cent purchases upon which no tax is paid and thus, considering his aggregate purchases in comparison with the total tax he has paid, the theory would be that if enough purchases were considered, the tax paid would not exceed a 2% rate.

The complaints of the purchaser are: first, that in considering single purchases, he pays under the bracket system, a tax greater than at the 2% rate; second, that the merchant is collecting an excess tax. We have made some special studies regarding the methods used by merchants, and although these studies are rather limited in their scope, we find that the larger merchants are collecting very nearly the amount of tax that they are required to return to the State and that the smaller merchants collect less tax. This study further shows that the merchant may have an under-collection in one department of his business and an over-collection in another department. In one case we found that in the sale of meals and tobacco there was a considerable under-collection, whereas in the drug department an over-collection existed, but in considering the total sales of all departments and the total tax there did not exist any over-collection. The small merchant operating a business such as a confectionery, making sales in small amounts and making sales of articles having a fixed or determined price, claims that it is not practical for him to collect the tax and that he is forced to absorb the tax. Merchants also complain of a customer's resistance to

paying the sales tax, especially on transactions where the sale amounts to less than fifty cents.

Other states have adopted sales tax tokens, issued to overcome these objections usually in the denomination of one-fifth of one cent so that, under a tax at the 2% rate, one token would represent the tax on each ten cent purchase. The use of the token enables the purchaser to pay very nearly the correct amount of tax and assists the merchant to reimburse himself for the amount of his tax liability to the State. We are now gathering data from the states using sales tax tokens for the purpose of assisting in determining if this State should adopt the tokens in the administration of the sales tax. If we are so persuaded, it is the intention of the Commission to adopt a regulation to permit their use.

Some suggestions have been made concerning the amendment of the Sales Tax Law to provide for the exemption of sales of food and to offset this decrease in revenue by an increase in the rate of tax, and secondly to adopt different returns of tax on different commodities. From an administrative point of view, we are opposed to these changes for the reason that the efficiency of administration will be considerably decreased and additional opportunities of evasion will be made possible. It is a legislative policy wholly as to whether it is desired to exempt food stuff, and on this point we make no recommendations or suggestions other than the statement just made concerning the difficulties of administration. Regarding any increase in the rate of tax, we believe that the 2% rate is the most effective and that any higher rate would tend to increase the incentive to purchase outside the State and would result in increasing the burden on the Utah merchant, both by competition and increasing the costs of the merchant who is unable to collect or reimburse himself for the sales tax. There are, however, some changes which have presented themselves and we recommend their consideration. They are as follows:

(a) The present law imposes a 10% tax on malt and malt products. The amount of tax returned from this source for the last fiscal year was only \$1,174.30. The 10% rate should be eliminated and such products made subject to the 2% rate.

(b) Our interpretation has been that the tax does not apply to the sale of meals made by private clubs and school cafeterias where the serving of meals is restricted to the members of the club

or the students of the school. There would seem to be no logical reason why sales of meals made by private clubs, serving a large membership, should be exempt, and yet sales of meals made by restaurants serving to the general public should be taxed. It is submitted that an amendment should be made applying the tax to at least the sales of meals made by private clubs.

(c) The law requires a \$2.00 license fee of each vendor for each place of business. The complaint has been made that the law makes the seller or vendor the collection agency of the State and charges him a \$2.00 fee for such privilege. The license fee does prove to be a burden in the case of some very small merchants and we believe that consideration should be given to a reduction in the amount of the fee.

Administration

From our experience of over three years in administering and collecting the sales tax, we believe certain changes are necessary to provide for a more effective administration, reduce costs and avoid loss of revenue. We, therefore, propose that the law should provide: first, uniform filing of returns; second, collection of the delinquent taxes by warrant; third, a provision for a specific penalty for delinquent filing of tax returns. Our reasons for these proposals follow:

The law now requires that returns are to be filed monthly, except in cases where the tax liability is \$10.00 or less a month, the returns may be filed quarterly. As a result, part of the returns are filed monthly and part quarterly and taxpayers are continually changing from one basis to the other, depending on the tax liability. Delinquencies could be more readily determined and less confusion would exist with the taxpayer if a uniform filing were adopted and we recommend that returns be filed every two months. The bi-monthly plan, as compared to monthly filing, is less costly and coordinates with our delinquent routine and overcomes the objection to quarterly filing of allowing a larger amount of tax to accumulate in the hands of the taxpayer.

The second proposal, the collection of delinquent tax by warrant to be issued by this Commission, is most important. Our interpretation of the Act has been that the determination of the tax liability is vested in this Commission

with the right of review or appeal to the State Supreme Court. In order to collect a tax that has been determined as due and the payment of which is delinquent, we find it necessary to file an action in the proper city or district court for the purpose of reducing the tax liability to a judgment. As these courts do not inquire as to the determination of the tax liability, it would seem that the collection might just as well be made direct by a warrant from this Commission. The present procedure increases the cost of collection and is cumbersome and slow, thus resulting in a loss of revenue. We find that the possibilities of collection are much greater the sooner we reach the delinquent taxpayer and can force payment of the tax. If the taxpayer has admitted the liability by filing a return, and has, as in most cases, collected the tax from his customers, we believe the most adequate means should be provided for the State to collect the tax from the taxpayer vendor. A warrant provision, as provided in our Income and Corporation Franchise Tax Acts, and as many other states have in their sales tax laws, is strongly recommended.

Lastly, we propose that the Statute should be amended to provide for the imposition of a specific penalty for the failure to file tax returns when they are due. We intend to prepare such a bill for the Legislature.

During the biennium we found it necessary to change our procedure in determining delinquencies and in accounting for each taxpayer. A number was given to each taxpayer, according to districts and the accounts, and delinquent records were filed and maintained by these numbers. A return blank is mailed to the taxpayer prior to the time the return is due. If the return is not filed the taxpayer is given notice of the delinquency and if he fails to file within thirty days, the tax liability is estimated by our Auditing Department. The accounts for the entire State are divided into four groups with a man assigned to each group who supervises and handles the delinquent routine for the accounts in his group. Periodically, men are sent into the field to contact delinquent taxpayers, adjust certain accounts and locate new taxpayers. These men are furnished with a photostatic copy of the taxpayer's account and delinquent record so that they have a rather complete history of the case.

When the collection department finds it is unable to make collection of the delinquent tax, the case is referred to our Legal Department. This department notifies the taxpayer that a court action will be filed unless the tax is

paid, and then proceeds to file such an action if the taxpayer still refuses payment. It is estimated that about one-third of the cases are closed as a result of this notice, and thus do not require an action to be filed. During the biennium our Legal Department filed 345 actions to collect tax, interest and penalties amounting to \$67,894.54. Of this amount \$35,202.52 was collected, the balance is either pending collection, abated on account of error in assessment, or uncollectible.

We believe that the change to the procedure as outlined above had a material effect in the increased revenue collected and we know that we have been able to decrease the number of delinquent accounts from over 20% to 13%.

We cannot give an estimate of the evasion or loss in revenue that exists under the Sales Tax, yet we know of its existence to some extent. The following information is interesting.

Fiscal Year Ended

	June 30, 1935	June 30, 1936
Number of Licenses issued	10,022	11,747
Number of Returns Filed	46,832	52,604
Amount of Deficiencies Assessed	\$13,295.06	\$45,060.84
Amount of Penalties and Interest Assessed	21,439.69	16,092.93

The deficiencies assessed were a result almost entirely of field audits and investigations, showing an additional tax to be due over that reported by the taxpayer. The causes resulting in the deficiency in taxes reported are largely matters of interpreting the correct application of the law, failure to keep adequate records and in some cases, carelessness or an attempt to evade tax. We find that the only practical way to determine if the correct tax has been reported is by an actual field investigation of the taxpayer's books and records. This is a rather slow procedure and somewhat expensive and due to our limited appropriation we have been able to satisfactorily audit only a small percentage of the reporting taxpayers. We believe it necessary that our auditing force be increased in order to audit more accounts and prevent evasion and carelessness on the part of the taxpayer.

MOTOR FUEL TAX

The tax on motor fuels which became effective in 1923, has been the principal source of revenue for the building

and maintenance of Utah highways. The revenue is increasing each year with the increased consumption of gasoline. Commencing at the rate of $2\frac{1}{2}$ cents per gallon the rate was increased to $3\frac{1}{2}$ cents during 1925 and to 4 cents during 1931, where it now stands. The present rate of taxation placed Utah in the middle bracket when compared with the levies of other states. At the present time there are eighteen states with a higher motor fuel tax than ours and seventeen, including the District of Columbia, with a lower rate. A tabulation of rates, as of June 1, 1936, by the numbers of states is shown below:

No. of States	Rate Per Gallon
8	6 to 7 cents
10	5 cents
17	4 cents
11	3 cents
3	2 cents
Total 49	4.23 Average rate

These figures are exclusive of federal, county and municipal gasoline taxes.

Utah's net collection of motor fuels taxes exclusive of license fees for the fiscal years ending June 30, covering the period 1923 to 1935, is shown in the following table:

Total Net Collections of Motor Fuel Taxes By Fiscal Years			
Year	Amount	Year	Amount
1923x	\$ 85,059.93	1930	\$2,095,721.82
1924	652,766.66	1931	2,111,430.22
1925	771,180.88	1932	2,307,986.77
1926	1,219,778.80	1933	2,110,680.59
1927	1,319,393.09	1934	2,327,759.38
1928	1,577,169.01	1935	2,534,964.50
1929	1,737,850.26	1936	2,898,425.77

xMarch to June 30th.

The decrease in revenues in the year 1933 is comparable with the decrease in the total registration of motor vehicles for that period.

Under a recent Federal Law, soldiers and federal employees who have been buying gasoline on government property for personal use without paying the state tax, are now required to pay the tax the same as civilians. The only motor fuel exempted is that "for the exclusive use of the United States."

This State has been frequently congratulated on its motor fuels statutes, which permit economical collection of the tax, with minimum opportunities for evasion. This result is obtained by collecting the tax at the source of production or importation into the State.

The panorama of motor fuels is continually changing as the petroleum industry steps forward to keep pace with the evolutions of the motor industry. New fuels are being produced, both for the benefit of high powered, high compression motors and for the benefit of motors utilizing low grade, untaxed fuels. This condition creates a problem of classifying motor fuels as defined in the law, to prevent evasion of tax and at the same time to permit consumers to use fuels below the standard of gasoline for domestic and commercial purposes in no way connected with the highways, without the payment of the motor fuels tax. A study of the problem indicates that under the circumstances, it is a difficult matter to clearly define by statutes all motor fuels. We have been confronted with the problem of high grade distillate or fuel oils imported into the State, which could be used in blending with higher grade taxed fuels and sold as gasoline. The problem is not considered serious but is being watched through field audits of importers' records and by cooperation with the State Gasoline Inspector.

During the past few months field audits of the accounts and records of a number of motor fuels distributors and dealers have been made to determine that all taxes are being paid. Our experience indicates that the industry generally is endeavoring to fully comply with the laws although some exceptions were discovered and corrective measures have been taken. Incorrect and improper methods of reporting, such as temperature adjustments on invoices, are being changed thereby placing all dealers on a uniform basis. It is the intention to continue these field audits because in addition to the other benefits derived, the Commission is enabled, through the audit reports, to keep in touch with changing conditions in the petroleum industry and to secure information not available through other sources.

Some dealers doing business in the State, but maintaining headquarters in other states, do not keep records within the State, of all business transacted therein. In order to place all motor fuels distributors and dealers on a basis where their books and records are available for examination without undue expense to the State, it is recommended that the statutes be amended so that all such distributors

and dealers doing business within the State be required to keep within the State, books and records of business transacted therein, or be required to pay the expenses of auditing such records outside of the State.

Section 57-12-7 of the Motor Fuels Tax Law allows a deduction, before payment of the tax, of 3 per cent of the gross amount of motor fuels produced or shipped into the State, to allow for evaporation, loss in handling and expense of collection. While recognizing the perishable nature of gasoline, the Commission is of the opinion that 3 per cent is an extremely liberal allowance, which could safely be reduced without injustice or hardship upon the dealers. An investigation indicates that Utah ranks with those few states making large allowances. A table of allowances by groups is shown below:

Allowances to Distributors for Shrinkage, Evaporation, Spillage, Etc.

Number of States	Percentage of Allowance
2	4
9	3
1	2½
8	2
1	1½
14	1
1	½
11	None
1	Actual Loss
1	Not Specified
<hr/> Total 49	<hr/> Average
	1½ Per Cent

The reduction of 3 per cent represents a deduction of over \$80,000 in the 1935 motor fuels tax collections. Reduced to the average of other states, the tax collections would increase over \$40,000 per annum.

CIGARETTE AND OLEOMARGARINE TAX

The provision of the present tax law which places the responsibility upon the original consignee or vendor within the State, of affixing the tax stamps, has materially aided in the collection of the tax; in addition, by reducing the number of dealers to be supervised, this law has cut the cost of supervision and reduced petty violations.

Under the existing statutes, a limited control may be exercised through the examination of the records of purchases and sales of the wholesale concerns. However, there is some evasion by small retail dealers which we are attempting to curb by the work of our field inspectors and auditors.

Section 93-1-5 of the law which confers authority on the Tax Commission to impose penalties for violation of the law, has been held unconstitutional by the Supreme Court. This feature of the law has been an excellent aid to the Commission in discouraging violators, being far more effective than resorting to local courts for convictions. For this reason the Commission recommends that the law be amended to permit the imposition of a fixed sum to be imposed as a penalty for violations, which will not be in conflict with the Supreme Court's decision.

The revenue from cigarettes and cigarette papers continues to increase. Tax and license collections for the fiscal year ended June 30, 1936, totaled \$284,493.48 as compared with \$243,165.44 for the year 1935 and \$202,558.86 for the year ended June 30, 1934.

As stated in the Second Biennial Report, the Commission feels that the annual license fee of \$10.00 for selling cigarettes is too high. When it is considered that hundreds of small retailers carry cigarettes only as an accommodation to their patrons, with little or no profit involved, the reason is obvious. In such instances there is an incentive to violate the law by bootlegging. A reduction of the license fee to \$2.00 per annum would reduce revenues approximately \$17,000 per year, based on license fees collected during the fiscal year ended June 30, 1936, which totalled \$21,141.00. This reduction would doubtless be partially offset by an increase in the sale of stamps and may be almost entirely offset by reducing the discount from 10 per cent to 5 per cent on stamps sold. This discount totalled \$29,527.37 for the last fiscal year. Consideration of this matter is urged in view of the fact that we are surrounded by states which have no state cigarette tax.

The Commission feels that the requirement of a bond for retailers is no longer necessary and recommends that Section 93-1-3 be amended to cover only those persons in the State receiving unstamped cigarettes. Such action would relieve numerous small taxpayers of an undue burden which yields no revenue and is of insignificant benefit to the State.

In line with other revenues the oleomargarine tax collections have increased during the past two fiscal years as follows:

	1934-1935	1935-1936
Sale of Stamps	\$ 24,658.50	\$ 36,219.15
License Fees	1,040.00	1,415.00

It is the belief of the Commission that the license fees for oleomargarine should be reduced correspondingly with the license fees for cigarettes. A reduction to \$2.00 per annum would reduce revenues approximately \$850 per year. It is also believed, that the bonds for retailers should be eliminated and that bonds should be required only from persons who manufacture or receive for sale unstamped oleomargarine.

INSURANCE TAX

The amendment of the insurance premium tax statutes, effective May 14, 1935, increasing the tax rate from $1\frac{1}{2}$ to $2\frac{1}{4}$ per cent had the effect of materially increasing the revenue from this source. This is shown by the following table which gives the insurance premium tax collection for the three fiscal years ended June 30, 1934; 1935; 1936:

	1934	1935	1936
Insurance Company Tax	\$158,060.75	\$169,176.32	\$271,064.91
Insurance Tax—Self Insurers ..	10,803.22	11,503.81	17,269.23
Insurance Company Tax—Fireman's Fund	6,848.08	9,541.21	9,756.80
Total	\$175,712.05	\$190,221.34	\$298,090.94

Although Chapter 40, Laws of Utah, 1935, amending Section 43-3-7, Revised Statutes of Utah, 1933, increased the rate of tax on premiums to $2\frac{1}{4}$ per centum, the premiums on reciprocal insurance are still taxed at the old rate of $1\frac{1}{2}$ per centum. This is because the chapter on insurance contains a clause which provides that the general insurance statutes shall not apply to reciprocal insurance unless specifically mentioned. While the increase in revenue produced thereby would be negligible, it is recommended that the law be amended equalizing the tax on re-

ciprocal insurance companies with that of other insurance companies.

Utah is one of the few exceptions among the states which allow deductions from the insurance premium tax for certain amounts paid on property tax. It is recommended that the law be amended to eliminate this provision in Section 43-3-7. If the provision is not eliminated, then Section 42-1-51 of the Revised Statutes of Utah, 1933, which imposes a tax upon self-insurers, should be clarified to the extent of providing that self-insurers shall not be entitled to an offset for taxes paid for general state purposes.

Cases arise where insurance companies become defunct, and if they are owing taxes the receivership will not recognize the taxes owing in other states. (This was true in the case of the National Life Insurance Company of America.)

It would seem desirable that the laws should be amended in some form, requiring insurance companies that enter into this State to do business to then agree to post a bond guaranteeing the payment of the premium tax which shall thereafter become due.

Frequently, insurance companies entering the State write a large volume of business and then withdraw from the State. They are no longer subject to our jurisdiction, and though they continue to receive premiums from residents of this State, who mail the premiums to them at their office outside the State, those premiums are not subject to our tax. It would seem that the laws should be so amended that any insurance company entering the State and doing business here would be required to agree that it would pay the insurance premium tax on all premiums sent from this State, even after it has withdrawn from the State. Considerable doubt exists as to whether such a requirement could be imposed and yet not contravene the provisions of the United States Constitution.

As an alternative, it has been suggested that our method of reaching premiums paid by citizens of this state to foreign insurance companies, should be by working out some reciprocal agreement which would provide that the state of the domicile of the company would refund to the particular state from whose citizens the premiums were collected the amount of the tax applicable to that state, provided, that state would reciprocate in like manner. The difficulty is that the states of the domicile of the company may not be willing to do so, particularly if they have many such companies.

The Commission is of the opinion that some of the fraternal insurance organizations, which under the law are permitted to operate tax free, have not limited their scope of operations as intended by the statutes and that they are, therefore, subject to taxation the same as the regular insurance companies. This question, through the Insurance Commissioner, has been submitted to the Attorney General for a legal opinion. Our attention has been directed to a decision handed down in the early part of November by a three-judge federal court, holding that fraternal societies are exempt from the payment of insurance premium tax. In its decision the court said, "that many of the reasons which originally justified exempting fraternal institutions as the plaintiff has grown to be. But such considerations are for the Legislature. It has sanctioned the changes in the methods of the fraternal which have made their growth possible, but has kept intact and without change their classification as exempt corporations."

We, therefore, submit this matter for legislative consideration.

MOTOR VEHICLE REGISTRATION

Many changes in the Motor Vehicle Laws were made by the last Legislature. During the time within which they have been operative, we have had an opportunity to judge of their merit and effectiveness. Some have met with the approval of the public and have also worked advantageously in facilitating prompt handling of registration matters. We shall here discuss only a few of the more important changes that have been made.

When an application for registration is made the law now requires the surrender of the certificate of registration last issued. This eliminates endless checking of documents, as a complete description of the vehicle is obtained from the surrendered certificate, showing that the vehicle has been previously registered. Likewise the adoption of the flat fee basis of \$5.00 for passenger cars has facilitated the work, because it is no longer necessary to check the model and year of manufacture to determine the amount of the fee.

Revenue from both motor vehicle registration and gross ton mile taxes have decreased in 1936 from the figures in 1935 because the legislature has decreased the rates of both.

Expiration of Registration

Under the provisions of the existing motor vehicle laws, registration of motor vehicles expires at midnight on the 31st day of December of each year, and the owner of a vehicle registered thereunder who has duly and regularly applied for the annual renewal of registration within fifteen days thereafter shall be entitled to operate such vehicle until midnight of January 31st on the plates issued for the previous year.

The department is authorized to receive applications for renewal of registration and issue new registration cards and plates at any time prior to expiration of registration, but no person shall display the new registration plates prior to December 15th.

Inasmuch as many county assessors are unable before January 2nd of each year to issue tax clearances, a necessary requisite before registration can be completed, it is impossible for this department to complete such registration before that time, thus rendering inoperative the expiration of motor vehicle registration provisions set out heretofore until a change is made in the expiration date of plates. The expiration should be extended to January 31st of the year following that for which such registration was issued, and no one should be permitted to display the new registration plates prior to January 2nd. The alternative is a change in the property valuation assessment date.

All motor vehicle registration plates used in Utah in 1937 were made in the Utah State Penitentiary and are of the same standard and specification as heretofore issued by the department.

Licensing Dealers, Transporters and Wreckers

The department must, by law, license manufacturers and transporters of automobiles, dealers in used parts and accessories, dealers in motor vehicle tires and wreckers of vehicles for the resale of the parts, as well as dealers in motor vehicles, as heretofore. Under the Act, a licensed wrecker must furnish the department with a report of acquisition or purchase, accompanied by the last issued title certificate properly endorsed and notarized, before he is given a permit to dismantle the vehicle, thus protecting the public, as well as the legitimate licensed wrecker.

Not only is this an additional anti-theft measure but it makes possible the clearing from our current files of hundreds of obsolete title records. It is important to close

out these certificates because our files for keeping the documents are voluminous. The reason is that the Statutes require the department to maintain an appropriate file for every surrendered certificate of title and every application for title for a period of not less than seven years, so as to permit the tracing of titles to vehicles. It will be appreciated that the filing of documents is a constantly growing problem.

As a result of our anti-theft provisions and the cooperation of peace officers of the State, Utah holds an enviable record throughout the country in stolen car recoveries. Reports of stolen or embezzled vehicles are recorded and listed in the files of the department, and all peace officers of the State are notified thereof, as well as every motor vehicle department in the United States.

Revoking Operators' and Chauffeurs' Licenses

Suspending and revoking operators' and chauffeurs' licenses for cause, has made some demand upon the time of the department in the past year. The law requires each judge and justice of peace to report to the department each record of conviction so that the Commission may make such suspension or revocation as the law requires. It has been necessary to keep in touch with the judicial officers to urge them to send in their reports for action by the Commission. We regret to report that while some judicial officers make regular reports, many of them do not. During 1936 there were suspended and revoked some two hundred fifty licenses, approximately half of which were on charges of reckless driving.

Renewal of Operators' Licenses

The Uniform Motor Vehicle Operators' License Act adopted by our Twentieth Legislature and in effect January 1, 1934, makes the licensing of all motor vehicle operators compulsory before such individuals may operate vehicles on the highways of the State. Realizing that it would be almost impossible to examine all individuals who would apply for licenses, the department decided to issue licenses upon application and without examination for the first three months the law was in effect. During this period of three months, approximately 138,000 licenses were issued. Since April 1, 1934, all applicants for licenses have been required to take an examination.

Licenses are good for three years, or until revoked. Section 16-A, Chapter 47, Laws of Utah, 1935, states: "The department is authorized at any time to cancel all operators' licenses heretofore issued, which have been outstanding for three years or more, and to require the renewal thereof, and every operator's license thereafter issued expires three years from date of issuance."

We are now approaching the period when some 150,000 operators' licenses have been outstanding for a period of three years or more and we shall shortly be confronted with the question as to whether or not we should exercise the discretion granted to us by statute to require the cancellation of all licenses which have been outstanding for three years. The only purpose of cancellation would be to require those licensees to be examined. The task of examining 150,000 applicants for renewal of licenses would be a large one. Applicants would be subjected to some inconvenience in being required to take an examination.

The fee charged for an operator's license is twenty-five cents. Actual cost to the State is something more than twice that amount. Therefore, the examination of 150,000 applicants would cost the State approximately \$40,500, in excess of the amount paid by the applicants.

For these reasons, we hesitate to direct the cancellation of outstanding licenses. The Commission would much prefer that it be not left to our discretion as to the term for which the licenses should be effective. We are of the opinion that the licenses should be effective for a definite term of years. Such a provision would free the Commission of the charge that it was exercising too much authority in requiring the cancellation of licenses which have been outstanding for three years or more.

If the Legislature should require the re-examination of applicants at the end of a definite term, then in order to meet the costs, it should either require an increased fee, or make an appropriation to the department to cover the cost of making these examinations.

Registration and Taxation of House Trailers

The statute exempts from registration small two-wheeled trailers of less than one thousand pounds gross weight. Most house trailers of the variety now in common use are less than that weight, and accordingly are not required to be registered and, therefore, not required to ob-

tain a tax clearance. Owners of house trailers, therefore, do not pay a registration fee, and unless a county assessor happens to know of the trailer house, it is not assessed for tax purposes.

GROSS TON MILE TAX

The Twenty-first Legislature changed the basis of registration of motor vehicles from the basis of the manufacturers' rated carrying capacity to the basis of gross weight. The gross weight of a vehicle includes both the weight of the vehicle and the load. The minimum gross weight for which each unit may be registered must be at least as much as the manufacturers' rated carrying capacity, plus the weight of the vehicle.

Section 36-1-29, Chapter 48, Laws of Utah, 1935, provides, "A trucktractor and semitrailer shall be construed to be two vehicles for all purposes." As a result of the wording of the section most two vehicle units, that is, trucktractor and semitrailers, have been registered this year, thus creating a greater road hazard and an avoidance of the ton mile tax. For example, a truck weighing 5,000 pounds, having a manufacturers' rated carrying capacity of two or three tons may be licensed for 13,000 pounds gross weight, thus allowing the hauling of a pay load of four tons, the full year registration fee for which is \$35.00. The same vehicle may draw a trailer or semitrailer of the same weight and carry another pay load of four tons, and the drawn or propelled vehicle may be registered for another annual fee of \$35.00 allowing a total gross weight of 26,000 pounds for both vehicles for a total registration fee of \$70.00. Another vehicle weighing 10,000 pounds with a manufacturer's rated carrying capacity of 16,000 pounds, or eight tons, would require a registration fee of \$125.00 per year and be subject to the ton mile tax in addition for the privilege of hauling the same pay load, and more than likely the latter case may involve a greater capital investment and consume more motor fuel.

In addition to the registration fees set forth above, the Act requires a payment of 0.70 mills per licensed gross ton mile on all vehicles of a gross weight of over 13,000 pounds, but not more than 20,000 pounds, and 0.75 mills per licensed gross ton mile on all vehicles of a gross weight of over 20,000 pounds. A prepayment of the ton mile tax on a basis of 4,000 operating miles is required at the time of registration. If such payment is not entirely used by one vehicle, it may be transferred to another vehicle owned

by the same person, or a claim for refund may be made for any unused part of the fee. For each vehicle propelled by motor, engine or other device using fuel, other than motor fuels as defined by the Act, a mileage tax of 1½ cents per operating mile is required in addition to the regular registration fee and the ton mile tax.

The Act requires the owner or operator of every vehicle, trailer or semitrailer required to pay the gross ton mile tax, to keep a record on forms prescribed by the department, of the operation of such vehicles and in addition thereto shall have and maintain in working order a properly calibrated and sealed speedometer or other measuring device, as the Commission shall prescribe. In the interest of economy and in order to save operators of vehicles all possible expense, the Commission required the calibrating and sealing of speedometers or other measuring instruments, which are installed on most commercial vehicles, instead of requiring additional or more costly equipment. Speedometers or other measuring devices are not standard equipment on trailers or semitrailers, consequently the owners of such units are required to install some device for measuring the distance such vehicle travels regardless of the fact that such a unit must be propelled by a vehicle that is equipped with a measuring device. To accomplish this end various agencies were established in key towns of the state to carry out this requirement, the fee for such service being paid by the owner of the vehicle.

The Act requires that on or before the 15th day of each month the owner or operator of vehicles subject to the tax shall file a return with the department, accompanied by the tax due for the operation of such vehicle during the preceding month, further requiring that such return must state specifically the speedometer readings at the beginning and end of the month with the total mileage the vehicle was operated. An administrative problem was encountered here, particularly in the cases of vehicles in interstate traffic, due to the fact that very often such vehicles will enter and pass through Utah occasionally and operate solely within another state for a considerable period of time, consequently, it has been found necessary to check the manifests or weigh-bills of these particular vehicles covering the particular trips to determine the actual mileage due.

Calibrating and sealing speedometers or other measuring devices or requiring the installation of any measuring device on vehicles in interstate traffic, is a needless measure under the present setup, as well as being a source of annoyance and an unnecessary expense to owners of com-

mercial vehicles. A notarized or sworn statement, which is accepted in practically all other forms of returns, should suffice in determining the fees due.

The Act makes it impossible for this State to enter into reciprocal agreements with other states, as affecting privately owned trucks, thus hindering the free flow of commerce and traffic with our neighboring states.

There are defects in the collection procedure of the tax. In other taxing statutes, it is generally provided that in the event of a failure to make a return, the Commission may make an assessment of the tax from the best information it has available. If the assessment is not paid, then warrants are issued for the collection of the tax. If the statute remains in effect, it should be amended to provide the same remedy in the case of this tax.

An analysis of the gross weight registrations and the ton mile tax collections discloses that less than 5% of the trucks and trailers registered are paying a gross ton mile tax. This results from the fact that more two vehicle units having a gross weight of less than 26,000 pounds have been registered. It would seem proper to either require more of the vehicles to pay the ton mile tax or else repeal it. Since it is our opinion that it has failed as a revenue producer, we recommend that the gross ton mile tax be repealed and that the registration fee based on gross weight be increased in order to offset the loss. This loss of revenue could be offset by a 30% increase in registration fees for all trucks, and for all vehicles carrying passengers for hire.

INHERITANCE TAX

The Inheritance Tax collected in the last biennium has increased over that collected for the previous two years.

This increase in taxes for the year 1935 can be attributed mainly to a strengthening in prices of stocks and bonds and other assets owned by the decedents. The increase for the year 1936 can be attributed to this same cause and also to the fact that on estates of decedents who died after July 1, 1935, the rate of tax was increased on the larger estates. It may be anticipated that revenues derived from inheritance taxes will increase because of the higher rate of taxes imposed by the 1935 Legislature.

We wish to reiterate the recommendation made in the biennial report of the State Tax Commission for the years 1933 and 1934, wherein we proposed to change the method of making appraisements of estates. (Pages 41-42.)

Our primary purpose in asking that the appraisement of estates be made by the Tax Commission is that we believe under the present system the appraisements are not uniform throughout the State. The present method of appraisement also accounts for the fact that the cost of administration of the Interitance Tax law is too high. As an example, in one of the counties of the State, each of three inheritance tax appraisers was paid the sum of \$225.00 for duties rendered in one month. While this is higher than the average, it is illustrative of the point that the cost of administering this tax is too high. The average monthly sum paid to inheritance tax appraisers throughout the State is \$470.50. The system which we recommended in our second biennial report corresponds to the method used by the Federal Government.

We again make the observation that the law relative to the taxation of transfers of property owned by joint tenants with right of survivorship is in our opinion, inequitable and unjust. We believe that the proper method of taxing such transfers is to tax only that portion contributed by the decedent.

It is our opinion that the exclusion of life insurance in any amount from the gross estate casts an inequitable burden upon persons owning assets other than life insurance. It is our opinion that a definite exemption should be given to life insurance and that all over that exemption should be included in the gross estate of the decedent, and should be subject to tax the same as other transfers of property.

BEER TAX

With the enactment of the Liquor Control Act effective March 25, 1935, and the resulting establishment of the Liquor Control Commission, the licensing of manufacturers, distributors and retailers of beer passed to the Liquor Control Commission. Since then the Tax Commission has been primarily concerned with the collection of the excise tax on beer through the medium of tax stamps of designated values, which must be affixed to all containers of beer.

Promptly after the publication of the Act and the printing of stamps, the Tax Commission conducted an investigation to determine that all beer containers were properly stamped and endeavored to instruct the beer dealers concerning the requirements of the Act. The manufacturers and vendors now appear to be thoroughly familiar therewith, and are generally complying with the law.

During the fiscal year ending June 30, 1935, the beer tax collections approximated \$143,000 (exclusive of license fees) as compared with approximately \$104,000 for the fiscal year ending June 30, 1936. Though the tax collections are reduced, these figures are indicative of increased consumption when consideration is given to the fact that effective with the new Act the tax was reduced.

The brewery industry is adopting the use of new style containers, in metal and in different shapes and sizes of bottles, making it difficult to securely affix stamps and neck labels as designated in Section 104. It is recommended that Section 104 be amended to permit the use of such tax stamps, either neck labels or body labels, as are adaptable to the type of container used. Because of the difficulty experienced by the brewers in getting stamps to adhere to metal containers, it is recommended that the law be amended to permit the imprinting of the tax on can lids and crowns under the direction of the State Auditor, upon approval and recommendation of the Tax Commission.

PUBLIC UTILITY REGULATION FEE

The Commission is required, under an act passed by the 1935 Legislature, to collect a special fee from public utility corporations. The amount of this fee is to be equal to three-fourths of the amount appropriated for the support and maintenance of the Public Service Commission, which fee for the present biennium amounted to \$75,000 or \$37,500 per year.

Assessment of the fee is based on the gross income derived by the public utility corporations from intrastate business, a levy being fixed to produce the required revenue. The levy applied to such gross income for the year 1934 was \$.00195 and for 1935 \$.00182. A question was presented as to the interpretation of gross income and this Commission, by regulation, provided that the gross income upon which the fee is to be based included only that derived from public utility operations, and non-utility operations were not to be considered. This ruling, we believe, resulted in a fair and equitable distribution of the burden of the fee. No serious collection difficulties have been experienced.

The following table shows the fees assessed as based on the gross income for the calendar years 1934 and 1935:

Corporations	1934	1935
Railroad, Terminal, Express and Telegraph	\$ 12,030.34	\$ 12,173.00
Gas, Electric and Water	24,649.96	24,574.07
Motor Transportation	849.09	977.96
TOTALS	<u>\$ 37,529.39</u>	<u>\$ 37,725.03</u>

UNEMPLOYMENT COMPENSATION LAW

The Legislature of the State of Utah met in Special Session on August 24, 1936, to consider legislation relative to Unemployment Compensation. A bill was submitted and passed on August 28, 1936, by unanimous vote of both Houses and was signed by the Governor the following day. This Act is now known as the Unemployment Compensation Law.

The Law in brief provides for a tax upon employers of 9/10 of 1% of the total pay roll for the year 1936, 1.8% for 1937, 2.7% for 1938 and subsequent years. The tax so collected is placed in an unemployment trust fund to be used, starting January 1, 1938, for the payment of benefits to unemployed in the State of Utah.

The State Tax Commission is charged with the responsibility of the collection of this tax, the first report of which is due January 15, 1937. Preparations are now being made by the State Tax Commission for the handling of this new tax.

ACTIVITIES OF THE LEGAL DEPARTMENT

The activities of the Legal Department of the State Tax Commission in the matter of court litigation have been as varied and as numerous as the taxes which the Commission administers. These activities can be broadly classified into four divisions:

1. The collection of sales taxes on accounts turned over to the Legal Department by the Collection Department, which the latter is unable to satisfactorily settle, and the collection of which, if necessary, results in the filing of actions in the city courts and district courts of this State;

2. Cases filed specifically against the State Tax Commission in the district courts of this State, some of which have been appealed to the State Supreme Court;

3. Cases filed in the Supreme Court on Writs of Certiorari or Review, directly from a ruling of the State Tax Commission, without any intermediate action being taken in the district courts; and

4. Cases involving inheritance taxes due from decedents' estates, which controversies have arisen out of the probate of the estates in the district courts, and then appealed to the Supreme Court.

Three hundred forty-five actions for the collection of sales taxes were filed by the Legal Department during this biennium, totalling \$67,894.59. A total of \$35,202.52 has been collected, the balance representing actions still pending, either partially satisfied or in the process of settlement.

These figures do not reveal the complete story of the activity of the Legal Department in this connection, since they do not cover the numerous accounts settled by the Legal Department where suit was unnecessary, nor do they take into consideration estate matters, such as assignments for the benefit of creditors, receiverships, bankruptcies, decedents' estates, and others in which the Legal Department has filed proofs of debt. In the majority of these estate cases, payment has been received in full.

In the second class may be mentioned the three actions commenced against the State Tax Commission by the Utah Coal and Produce Truckers Association, each attacking the constitutionality of the provisions of Chapter 46, Laws of Utah, 1935, otherwise known as the Motor Vehicle Act. In two of these actions the complaints were dismissed and in the third action the case is now pending on demurrer.

There have been three actions filed by the receiver of the Starlene Gas & Oil Company against the State Tax Commission, all involving the question whether the receiver appointed by the District Court must pay a gasoline tax to the State. A demurrer to the first of these actions has been sustained, and the case is on appeal to the Supreme Court.

There has been a series of cases appealed to the Supreme Court from the decisions of the Tax Commission. We shall here merely enumerate the cases without discussing the points at issue in each. They are the following cases: Becker Products Company, a corporation, vs. State Tax Commission; Clarence A. Tite, doing business as Wilson Brothers Grocery Company, vs. State Tax Commission; Western Leather & Findings Company vs. State Tax

Commission, and W. F. Jensen Candy Company vs. State Tax Commission.

Two cases which have arisen under the Inheritance Tax Law have been appealed from the decision of the District Court to the Supreme Court.

In addition to these litigated matters, the Legal Department assists in carrying out the many details of administration by a study of the law on the many legal points that are raised from day to day. They are available for consultation, and because they can give preferred attention to the matter which we submit to them, their advice can be promptly given, so far as to assist in the speedy handling of the business of the department.

TAXATION OF FEDERAL INSTRUMENTALITIES

The new federal agencies established by the recent session of Congress bring up old problems of power and policy in matters of state taxation.

The Income Tax Law (Section 80-14-4, Subdivision G) recites that the following item shall not be included in gross income and shall be exempt from taxation under this chapter, "amounts received as compensation, salaries or wages from the United States or any possession thereof for services rendered in the exercise of an essential governmental function." It becomes a difficult problem to determine whether or not persons in the employ of these agencies are engaged in the exercise of an essential governmental function. There are but few legal decisions on the subject, and it appears that it would be advisable to have a legislative expression of State policy.

The Federal Government has sought to meet the problem in the case of property taxes. It now pays a sum in lieu of taxes upon that property which it acquired through the Resettlement Administration and similar agencies.

STATISTICS

With the increase of duties imposed upon the Commission by the Legislature of 1931, the subsequent expansion and new tax laws created afterward, the volume of transactions has become large indeed. In a corresponding manner the demand for comprehensive statistics and information on the operation of all tax laws of the State has continually increased.

In the statements that follow we have endeavored to compile as many and as detailed tables as our budget would allow. In the various tables on property tax we have been aided materially by the several county tax officials in the

preparation of the reports required to be submitted to the Commission. At this time we wish to state that although we have had excellent cooperation from most county officials there are usually one or two who forward their reports as long as six months after the date required by law. For this reason it is obvious that property tax information for the entire State is held up after the time the public and Legislature are entitled to receive it, (we have been forced to make two statements in this report based on estimated information).

Some of the statements have been prepared from the records of our accounting department.

For a complete analysis of the operation of the sales tax, individual income tax and corporation franchise tax, in which the volume of returns received was in excess of 125,000 and as each return needed to be handled approximately 20 times to gather the information thereon, or a total of approximately 2,500,000 operations, we found it necessary to install the tabulating machines of the International Business Machine Corporation for a period of 13 months, to gather the information shown on the operation of the tax acts mentioned above. Whether we shall be able to continue this service will naturally depend largely upon the appropriation for the statistical department.

ADMINISTRATIVE COSTS

During the fiscal year 1935, the cost of administration of the Tax Commission was \$243,942.13. During that period a total of \$7,709,727.61 was collected—at a cost of 3 16/100 cents per dollar. During the fiscal year 1936, a total of \$9,202,373.67 was brought in with administrative costs of \$365,787.96—a cost of 3 97/100 cents per dollar.

It must not be forgotten, also, that included in these administrative costs is the cost of administering the property tax, the revenue of which is paid to the several county treasuries and not paid to the office of the Tax Commission. The costs incurred by the Tax Commission in administering this tax, which includes the work of assessment of mines and public utilities and supervising generally the property tax laws of the State, amounted to \$67,086.88 in 1936.

The cost of issuing operators' licenses was \$17,362.25 in 1936, which was equal to the revenue brought in from that source. Likewise, administration of the Motor Vehicle Registration laws can scarcely be compared to the administration of an ordinary revenue law. It is recog-

nized that the cost of issuing license plates is greater than the cost of administering any type of revenue law from which the same amount of revenue can be obtained. Naturally, the administration of this law tends to increase the percentage cost of collection in administering the revenue laws which have been entrusted to the Tax Commission.

By eliminating these three items from the administrative costs, it will be found that the cost per tax dollars in 1935 was only 2 41/100 cents and 3 6/100 cents in 1936.

The increase for the first year of the current biennium was due wholly to the increase of expenditures for permanent improvements. We are certain that costs for the second year of the current biennium will be less.

Increased costs were incurred in the property tax work, because of the intensive revaluation work which was carried on, and is as yet not completed. Expenditures at this time enabled us to secure Federal funds with which we hope to be able to complete the work.

CONCLUSION

Finally we respectfully submit that no additional taxes be added to the list of those which are already in force, unless enactment of a homestead exemption law makes that necessary. It is our candid opinion that instead of adding new taxes, the main work of the State in this field should be a more effective and successful administration of the taxes which we now have. To that end we have made recommendations for changes in the present laws. There is an old adage among tax administrators that "90% of the effectiveness of the tax laws is in their administration." Elsewhere in this report we have called your attention to the fact that we are seeking to make the administration of the present laws more effective.

The members and employees of this Commission stand ready to assist members of the Legislature desiring more detailed explanations of the material submitted herewith, or to supply such other statistical information as the Legislature may require.

RECOMMENDATION BY MR. ARNOVITZ AND MR. HAMMOND

The undersigned who have been designated as "full-time" members of the Tax Commission present the following report and without consulting the two members who

are designated by law as "part-time" Commission members.

The State Constitution provides that "there shall be a State Tax Commission consisting of four members." Prior to the 1933 session of the Legislature the members of the Tax Commission were required to be in continuous session throughout the year. The 1933 session of the Legislature put into operation a plan whereby the Commission was required to be in continuous session from February 1, to August 15, of each year and to meet at least once a week from August 15, to February 1, of each year. A part of this plan was to designate two commissioners as "full-time" and two as "part-time." The two "full-time" commissioners were to remain at their posts during the whole of the period between August 15, and February 1, as well as during the time between February 1, to August 15.

The splitting of the Commission in this manner makes for a very awkward and unsatisfactory situation. During the period from August 15, to February 1, when only one meeting each week is held, it is absolutely impossible to carry on the work effectively. It has become necessary for the "part-time" members to stay at their posts for more time than they are paid, and they have generously donated their time in order to help prevent a congestion of the work. But that is unfair to them, and furthermore, it is absolutely essential that the Commission have available its membership at all times during the year in order to accomplish its manifold responsibilities.

We, therefore, earnestly recommend that the law in force prior to 1933 with respect to the membership of the Tax Commission be reenacted. There is too much at stake in the administration of Utah's tax system to continue longer the present ineffective plan. The practice does not result in economy and even if it did, economy could better be practiced elsewhere in the operation of the department, where the results of economy would not be so detrimental as is the practice of the present method of operation of the Tax Commission.

IRWIN ARNOVITZ
R. E. HAMMOND

Statements of Assessed Valuations of Property for 1935

STATEMENT NO. 1
SHOWING SUMMARY OF ALL VALUATIONS SET BY THE STATE TAX COMMISSION FOR PROPERTY TAX FOR THE YEAR 1935

COUNTY													MINING COMPANIES				Total
Bus Companies	Car Companies	Express Companies	Gas Companies	Power Companies	Railroad Companies	Telegraph Companies	Telephone Companies	Terminal Companies	Water Companies	Real Estate	Improvements and Machinery	Three Times Net Proceeds					
Beaver	6,596	62,766	275		284,709	1,650,330	27,614	153,578			58,060	45,405		\$ 2,239,333			
Box Elder	9,503	301,791	1,220		5,985,353	12,521,108	166,802	220,035		5,000	59,918	139,060		19,409,790			
Cache	3,294	110,752	1,425		2,533,981	2,554,254	30,019	303,187			8,486			5,545,398			
Carbon	2,770	136,027	3,355		565,000	5,096,896	21,858	161,935			5,514,100	4,739,308		16,241,249			
Daggett				7,028													
Davis	9,988	98,899	775	308,621	988,334	3,762,718	64,454	196,325						7,028			
Duchesne	2,277				83,468			112,502	474					5,430,588			
Emery	579	48,976	250		273,514	1,902,640	20,548	45,710			34,507	2,610		5,430,588			
Garfield	104,000				14,862			35,812			798,055	411,928		235,364			
Grand	420	54,140	250		86,625	2,178,894	27,770	40,868			2,235	3,006		3,502,200			
Iron	229,714	74,940	670		168,414	2,717,862	125,757	131,220			87,976	47,850		159,415			
Juab	12,515	89,473	335		162,983	3,227,433	42,895	123,207	3,815		100,722	56,395		2,478,608			
Kane	30,119				22,894			17,229			89,734	397,044		3,808,033			
Millard	13,777	99,393	685		88,804	3,648,353	59,015	110,474			360	125		70,727			
Morgan	4,406	35,953	100	235,239	312,610	2,360,638	83,742	40,863			3,989	1,995		4,026,485			
Piute	737	4,326	25		25,467	122,392	926	18,713			18,836	445,929		3,490,311			
Rich	305				32,973						36,992	77,975		288,053			
Salt Lake	48,336	377,653	23,915	2,157,134	8,697,502	15,146,550	261,766	3,375,302			42,014	125		99,062			
San Juan	145							5,357			638,098	12,335,258		55,671,251			
Sanpete	3,089	66,326	625		128,828	1,673,342	18,827	89,175			10,170	17,100		32,772			
Sevier	2,339	51,394	250		125,398	1,232,667	10,394	123,534			20,289	495		2,001,496			
Summit	9,558	39,068	370	684,014	383,530	5,273,813	71,069	200,746			112,581	148,939		1,807,496			
Tooele	6,657	193,010	485	115,075	308,546	5,460,660	118,259	453,983	850		298,130	1,064,147		10,121,032			
Utah	1,452		25	36,375	117,391	153,918	87,321	97,321	72,832		251,012	398,930		59,299			
Utah	16,395	280,373	2,045	222,208	3,908,002	9,041,246	76,292	484,369	200		925,931	41,331		7,438,753			
Wasatch	1,542	23,960	75		521,895	705,137	4,839	65,569			2,161,468			1,363,944			
Washington	117,207				214,860			141,177			87,190	131,225		16,192,398			
Wayne					8,747						11,947	8,250		1,575,661			
Weber	5,591	426,454	6,320	444,924	2,712,094	6,825,392	97,293	596,123	6,778					498,441			
TOTALS	\$643,311	\$2,635,674	\$43,475	\$4,210,618	\$28,706	\$284,587	\$1,235,174	\$7,361,034	\$2,064,063	\$323,295	\$11,322,300	\$20,514,430	\$14,224,271	\$180,591,167			

STATEMENT NO. 2
SHOWING NUMBER AND VALUATION FOR PROPERTY TAX OF LIVESTOCK FOR THE YEAR 1935

COUNTY	HORSES AND MULES				CATTLE			
	On Range		Otherwise Assessed		On Range		Otherwise Assessed	
	No.	Value	No.	Value	No.	Value	No.	Value
Beaver	440	\$ 6,220	657	\$ 24,370	5,653	\$ 46,811	1,574	\$ 28,913
Box Elder	1,310	14,568	4,054	89,426	14,170	133,247	6,096	104,013
Cache	1,581	14,096	3,078	89,426	8,211	65,472	10,970	198,523
Carbon	105	1,421	490	11,609	1,695	18,193	775	13,044
Daggett	147	1,437	277	6,533	1,179	10,972	120	2,039
Davis	344	5,545	2,251	59,500	3,245	28,939	4,095	70,959
Duchesne	1,063	11,457	1,567	45,333	9,527	85,738	2,935	51,977
Emery	324	10,318	1,366	33,382	9,195	85,210	1,807	32,492
Garfield	438	7,588	655	17,872	5,925	84,178	771	14,196
Grand	306	4,070	661	18,435	8,995	90,249	465	12,361
Juab	265	4,985	715	17,700	2,803	23,381	1,780	28,375
Kane	431	5,905	905	22,199	4,191	36,086	722	12,945
Millard	125	980	420	10,571	3,425	35,961	519	10,479
Morgan	178	2,210	2,097	47,378	9,068	94,080	2,813	48,265
Piute	135	2,035	558	13,430	2,637	24,589	1,363	21,222
Rich	331	3,310	308	7,700	4,771	40,282	812	7,398
Salt Lake	647	10,420	477	14,000	9,407	84,381	871	14,545
San Juan			2,538	67,465			7,080	128,040
Sanpete	307	3,098	615	20,025	17,412	144,196	972	16,390
Sevier	1,080	14,025	1,331	44,420	8,315	78,650	3,426	62,645
Summit	981	10,846	1,729	52,416	10,834	94,767	3,693	68,137
Tooele	251	4,135	1,049	25,665	5,034	43,723	3,374	58,541
Utah	433	2,743	796	19,855	4,176	35,896	815	14,150
Uintah	1,645	17,956	1,387	53,140	12,754	104,548	4,614	75,513
Wasatch	232	2,804	4,418	109,531	13,311	123,167	7,809	133,733
Washington	171	2,003	685	18,725	4,581	40,719	1,924	37,678
Wayne	312	3,060	728	17,070	4,268	41,960	1,383	24,970
Webster	299	1,935	710	13,765	6,210	52,194	93	2,180
TOTALS	278	5,150	2,440	64,930	4,950	48,410	6,305	107,880
	14,819	\$ 174,425	39,962	\$ 1,051,350	196,042	\$ 1,795,999	79,576	\$ 1,400,708

STATEMENT NO. 2—(Continued)
SHOWING NUMBER AND VALUATION FOR PROPERTY TAX OF LIVESTOCK FOR THE
YEAR 1935

COUNTY	SHEEP		GOATS		SWINE		POULTRY		Total
	No.	Value	No.	Value	No.	Value	Value		
Beaver.....	88,633	\$ 217,389	6	\$ 21	441	\$ 1,586	\$ 16,606	\$ 325,294	
Box Elder.....	96,705	226,555	19	45	1,337	4,539	16,606	603,974	
Cache.....	5,356	12,297	5,221	7,612	340	989	14,048	394,896	
Carbon.....	24,272	61,979	15	18	169	619	31	114,508	
Daggett.....	5,251	12,993	437	1,312	38	168	506	34,666	
Duchesne.....	10,889	25,815	128	173	831	3,268	10,304	205,642	
Emery.....	51,138	113,995	81	101	543	1,775	1,006	310,754	
Garfield.....	34,392	79,635	40	65	279	1,453	1,621	245,212	
Grand.....	30,655	77,690	50	65	223	578	86	201,933	
Iron.....	85,632	217,563	50	45	97	321	555	343,619	
Juab.....	82,866	205,627	31	45	410	1,270	100	281,498	
Kane.....	81,813	200,451	31	45	311	1,073	3,981	282,285	
Millard.....	40,235	101,238	4,284	5,422	78	238	.....	164,889	
Morgan.....	122,958	308,679	75	75	331	1,196	4,243	506,951	
Piute.....	5,708	12,789	75	75	251	786	2,315	77,166	
Rich.....	16,309	38,540	75	75	361	1,075	759	99,139	
Salt Lake.....	39,016	92,062	1,736	4,240	120	869	200	216,477	
San Juan.....	8,988	36,580	23	36	2,393	8,735	77,825	322,855	
Sanpete.....	57,187	169,218	23	36	103	278	281	353,522	
Sevier.....	40,595	93,460	271	414	329	1,630	9,105	303,935	
Summit.....	36,569	90,036	300	375	940	3,187	9,102	328,905	
Tooele.....	18,260	42,405	300	375	141	603	3,190	173,262	
Uintah.....	131,573	300,389	300	375	123	507	2,129	376,044	
Utah.....	126,618	316,034	15	45	617	2,297	532	570,020	
Wasatch.....	43,068	101,753	15	45	558	1,769	69,780	542,537	
Washington.....	5,386	12,602	15	45	133	555	1,465	113,792	
Wayne.....	10,869	26,440	5,100	2,550	55	220	280	116,550	
Weber.....	33,959	77,496	165	270	156	353	592	143,515	
TOTALS.....	3,828	8,350	165	270	1,022	6,150	9,780	250,920	
	1,338,728	\$ 3,280,060	17,997	\$ 22,869	12,735	\$ 48,107	\$ 240,422	\$ 8,013,940	

STATE TAX COMMISSION

STATEMENT NO. 3
SHOWING ACREAGE, VALUATION PER ACRE, VALUATION FOR PROPERTY TAX ON
TOWN AND CITY LOTS AND OF ALL REAL ESTATE FOR THE YEAR 1935

DISTRICTS	IMPROVED FARM LAND				UNIMPROVED FARM LAND			
	Dry		Irrigated		Assessed		Value	
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre
Beaver.....	149,382	11.72	1,752,115	28,532	31.38	\$ 895,365	42,312	\$ 2,461
Box Elder.....	79,282	20.26	1,606,976	63,931	69.73	4,458,445	5,872	4.21
Cache.....	.....	.....	.....	71,689	65.34	4,684,686	27,592	10.41
Carbon.....	.....	.....	.....	12,055	32.90	397,648	6,061	8.08
Daggett.....	.....	.....	.....	9,862	14.70	145,017	2,760	5.56
Duchesne.....	265	10.52	2,789	30,614	102.92	3,150,361	16,899	28.43
Emery.....	.....	.....	.....	46,339	17.27	800,333	31,319	6.70
Garfield.....	.....	.....	.....	26,427	28.48	752,860	26,769	10.05
Grand.....	.....	.....	.....	20,726	20.56	426,154	41,158	2.96
Iron.....	80	15.00	1,200	4,146	39.15	162,850	5,685	4.25
Juab.....	54,585	12.98	708,531	13,379	48.93	654,695	209,369	2.63
Kane.....	683	12.43	8,495	9,441	40.62	383,568	21,112	3.94
Millard.....	6,914	6.25	43,274	5,558	27.05	150,378	451	7.73
Morgan.....	3,246	14.16	46,274	56,226	27.18	1,528,442	34,208	7.21
Piute.....	1,596	16.19	25,849	9,130	56.49	515,759	1,699	7.74
Rich.....	1,585	8.51	13,500	13,145	33.01	433,984	7,703	14.57
Salt Lake.....	19,127	11.34	216,905	27,717	20.98	581,622	17,141	14.97
San Juan.....	17,938	3.67	66,001	73,785	97.41	7,187,465	29,292	18.34
Sanpete.....	19,008	9.58	182,157	6,218	17.08	106,225	171,239	1.64
Sevier.....	500	5.68	2,844	73,830	30.66	2,233,259	32,660	9.13
Summit.....	1,408	13.74	19,350	43,504	52.40	2,246,934	52,440	5.58
Tooele.....	31,035	5.30	164,759	28,915	38.14	1,103,015	7,745	12.30
Utah.....	19,518	10.75	209,855	8,475	25.22	213,951	40,876	2.45
Wasatch.....	111	15.81	1,755	117,152	58.24	6,823,993	30,581	9.65
Washington.....	5,228	6.59	39,035	21,276	42.10	895,881	4,244	13.99
Wayne.....	552	5.07	2,803	15,677	38.35	601,355	4,134	4.09
Weber.....	5,054	22.54	113,930	11,966	27.01	323,304	6,138	2.14
TOTALS.....	417,797	.....	\$ 5,228,148	926,345	.....	\$46,161,381	962,238	.....
								\$ 5,709,412

STATE TAX COMMISSION

STATEMENT NO. 3—(Continued)
SHOWING ACREAGE, VALUATION PER ACRE, VALUATION FOR PROPERTY TAX ON
TOWN AND CITY LOTS AND OF ALL REAL ESTATE FOR THE YEAR 1935

DISTRICTS	FRUIT LAND			GRAZING LAND			Other Land	Town and City Lots	Aggregate Value of Real Estate	
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value				
Beaver	409	\$	39,775	79,884	\$	117,225	\$	217,559	\$	1,344,000
Box Elder				432,222		1.43		1,059,515		8,745,650
Cache				227,909		2.52		29,043		789,340
Carbon	37		5,100	182,182		3.60		175,043		1,896,903
Daggett				28,266		2.43		68,871		841,437
Davis				32,565		68.871		10,990		242,763
Duchesne	242		32,565	70,878		5.63		399,193		1,232,760
Emery	495		1,721	452,896		1.50		681,619		1,864,773
Garfield	90		3,997	3,470		11.85		41,134		1,204,430
Grand				69,510		2.69		187,098		130,211
Iron	6		385	39,656		3.49		138,617		913,322
Juab				98,998		3.14		311,307		46,422
Kane	51		4,915	173,898		2.07		560,704		485,222
Millard				181,353		2.71		360,070		2,565,302
Morgan	410		1,930	295,058		1.93		571,685		323,409
Piute				309,202		2.91		900,818		1,879,828
Rich				18,132		2.51		45,663		774,413
Salt Lake				264,603		2.75		727,729		319,830
San Juan	488		56,160	37,315		4.84		130,850		2,770,197
Sanpete				40,656		2.25		28,320		1,540,724
Sevier	23		615	232,640		2.25		5,292		1,547,154
Summit				89,241		2.81		653,810		34,109
Tooele				592,357		2.63		235,518		29,865
Utah	440		20,000	168,100		1.79		301,228		1,003,415
Wasatch				212,106		1.57		334,230		638,480
Washington	2,738		299,773	349,552		2.64		925,936		938,816
Wayne	8		66,30	171,922		2.78		705,413		4,112,186
Weber	92		6,100	2,624		2.14		369,380		3,490,791
	25		104.96	125,290		8.94		47,289		3,829,089
	1,491		84.03	161,088		2.56		413,210		1,548,487
TOTALS	7,045	\$	601,030	5,241,574				74,130	8,790,530	1,603,306
										2,853,662
										11,458,568
										136,896
										1,806,628
										1,426,610
										372,775
										413,908
										13,565,800
										\$149,749,721

STATE TAX COMMISSION

STATEMENT NO. 4
SHOWING VALUATION FOR PROPERTY TAX OF ALL PERSONAL PROPERTY VALUED
BY THE COUNTY ASSESSORS FOR THE YEAR 1935

COUNTY	MOTOR VEHICLES				Household Furnishings			Personal Property Not Enumerated	Livestock	Total
	Merchandise and Supplies	Machinery Tools and Implements	No. Assessed	Amount Per Vehicle	Value	Household	Furnishings			
Beaver	73,816	22,745	541	107,08	\$	57,985	\$	11,040	\$	395,294
Box Elder	594,263	194,898	3,423	108,32	370,803	238,221	10,382	603,974	2,016,541	501,675
Cache	862,643	695,551	4,765	101,54	483,870	308,602	10,100	394,896	2,755,662	2,016,541
Carbon	274,291	63,515	3,089	115,81	357,746	322,510	212,563	114,508	1,846,133	1,846,133
Daggett	6,857	8,595	66	96,74	6,385	3,415	1,640	34,666	61,558	61,558
Davis	316,795	388,382	3,006	115,97	348,607	179,928	851	205,642	1,420,205	1,420,205
Duchesne	102,699	41,511	861	115,91	99,800	33,567	20,606	310,754	608,397	608,397
Emery	61,761	29,691	649	96,97	62,934	13,665	22,608	245,212	435,861	435,861
Garfield	32,149	28,795	290	130,12	37,785	21,245	1,350	201,983	323,257	323,257
Grand	42,164	14,613	303	128,32	38,972	20,282	18,543	343,619	478,198	478,198
Iron	98,484	15,586	1,134	108,62	123,178	30,196	21,145	281,498	571,087	571,087
Juab	110,919	50,130	1,024	100,71	103,130	93,742	6,365	164,889	305,307	305,307
Kane	36,458	35,725	243	164,93	40,080	37,895	9,221	506,051	875,094	875,094
Millard	130,068	35,493	1,058	132,49	140,175	53,454	4,084	77,166	204,686	204,686
Morgan	37,814	15,215	502	115,77	58,120	25,603	50	99,139	194,004	194,004
Piute	23,970	28,585	270	118,14	31,880	19,060	273,615	216,477	320,095	320,095
Rich	23,843	6,258,685	266	119,84	81,880	19,060	3,080	353,522	438,768	438,768
Salt Lake	10,645,015	13,325	39,114	122,41	4,788,251	6,739,102	3,080	353,522	438,768	438,768
San Juan	37,192	32,595	219	122,88	96,934	4,715	7,790	303,935	1,831,802	1,831,802
Sanpete	338,682	138,316	1,972	94,59	187,140	170,660	2,863	328,905	1,022,262	1,022,262
Sevier	237,668	236,316	1,795	106,24	158,008	128,602	10,500	178,262	264,474	264,474
Summit	107,952	29,945	1,390	110,47	153,560	128,602	23,905	376,044	1,339,276	1,339,276
Tooele	247,517	97,006	1,299	111,25	144,525	105,312	28,872	570,920	1,023,141	1,023,141
Utah	134,976	59,291	1,082	127,93	138,425	96,524	23,905	542,587	849,116	849,116
Uintah	1,636,049	1,596,302	9,426	100,69	918,939	564,996	7,121	113,792	410,005	410,005
Wasatch	84,385	21,655	695	113,50	78,888	43,275	909	148,515	206,220	206,220
Washington	100,700	29,965	806	116,29	93,730	6,442	22,940	250,920	6,283,160	6,283,160
Wayne	14,864	14,235	188	111,99	21,055	1,168,580	855,151	8,013,940	61,011,354	61,011,354
Weber	2,514,350	1,192,870	9,895	118,08	1,168,580	1,168,580	855,151	8,013,940	61,011,354	61,011,354
TOTALS	\$18,928,344	\$12,290,891	89,071		\$10,302,105	\$10,620,923				

STATE TAX COMMISSION

STATEMENT NO. 5
*SHOWING TOTAL VALUATION FOR PROPERTY TAX, OF ALL PROPERTY IN THE
STATE FOR THE YEAR 1935

COUNTY	Real Estate	Improvements on Town or City Lots	Improvements on Acreage	Livestock	Personal Property Other Than Livestock	County Assessor Assessed by	Property Assessed by	State Tax Commission	Total
Beaver.....	\$ 1,344,000	\$ 533,185	\$ 118,715	\$ 325,294	\$ 176,381	\$ 2,239,333	\$ 4,736,908		
Box Elder.....	8,745,650	1,440,550	1,610,135	603,974	1,412,567	19,409,790	33,222,666		
Cache.....	9,081,132	3,582,888	1,176,788	394,896	2,360,766	5,545,398	22,141,868		
Carbon.....	2,124,547	1,917,988	202,475	114,508	1,230,625	16,241,249	21,831,402		
Daggett.....	243,768	8,760	47,830	34,666	26,892	7,028	367,944		
Davis.....	5,440,668	1,645,675	1,097,770	205,642	1,214,563	5,430,588	14,974,901		
Duchesne.....	1,864,773	281,097	121,575	310,754	298,183	235,364	3,111,746		
Emery.....	1,204,430	315,552	177,214	245,212	190,649	3,502,200	5,635,257		
Garfield.....	913,322	233,385	24,360	201,983	121,274	159,415	1,643,739		
Grand.....	477,634	123,215	73,665	343,619	134,579	2,478,608	3,631,320		
Iron.....	2,565,302	1,065,167	67,634	281,498	289,589	3,808,033	8,077,223		
Juab.....	1,879,328	856,505	74,660	282,285	373,286	4,453,100	7,919,164		
Kane.....	774,413	247,266	45,345	164,889	140,418	70,727	1,443,058		
Millard.....	2,770,197	708,385	210,395	506,051	369,043	4,026,485	8,590,556		
Morgan.....	1,540,724	207,107	169,280	77,166	163,520	3,490,811	5,648,608		
Piute.....	657,154	95,985	56,775	99,139	94,365	288,053	1,291,971		
Rich.....	1,628,415	106,995	110,647	216,477	103,618	99,062	2,265,214		
Salt Lake.....	56,336,480	68,511,166	10,833,250	322,885	28,754,668	55,671,251	219,929,700		
San Juan.....	593,816	130,208	60,271	353,522	85,246	32,772	1,255,835		
Sanpete.....	4,112,186	1,618,855	660,345	303,935	1,027,567	2,001,496	9,724,684		
Sevier.....	3,490,791	1,356,064	339,700	328,905	693,957	1,807,496	8,016,313		
Summit.....	3,329,689	589,385	372,910	178,262	386,212	10,121,982	14,977,486		
Tooele.....	1,348,487	1,026,733	1,019,732	376,044	1,463,232	7,438,758	12,672,986		
Uintah.....	1,603,306	422,775	403,300	570,920	453,121	1,363,944	4,816,466		
Utah.....	11,458,568	5,740,065	3,644,540	542,857	4,814,169	16,192,398	42,392,277		
Wasatch.....	1,806,628	721,150	237,140	113,792	236,324	1,575,661	4,389,695		
Washington.....	1,426,610	794,575	106,790	116,550	293,455	493,441	3,161,421		
Wayne.....	413,908	104,455	67,251	148,515	57,705	8,747	800,621		
Weber.....	13,568,800	14,207,440	2,255,490	250,920	6,032,240	12,398,927	48,713,817		
TOTALS.....	\$142,743,721	\$108,212,626	\$ 24,825,982	\$ 8,013,940	\$ 52,997,414	\$180,591,167	\$517,384,850		

*NOTE—Improvements on Acreage includes not only farm improvements but also smelters, manufacturing plants and other improvements which are not within the limits of any municipality.

Statements of Assessed Valuations
of Property
for
1936

STATEMENT NO. 6 SHOWING SUMMARY OF ALL VALUATIONS SET BY THE STATE TAX COMMISSION FOR PROPERTY TAX FOR THE YEAR 1936

COUNTY	\$	Bus Companies	Car Companies	Express Companies	Gas Companies	Power Companies	Railroad Companies	Telegraph Companies	Telephone Companies	Terminal Companies	Water Companies	MINING COMPANIES				Total
												Real Estate	Improvements and Machinery	Three Times Net Proceeds		
Beaver	9,789	63,214	275			242,945	1,637,937	145,418	70,134			51,162	17,183	22,410	2,260,417	
Box Elder	19,054	303,257	905			5,972,240	12,516,173	166,519	231,998			52,008	102,222	8,937	19,373,313	
Cache	9,349	111,331	885			2,588,811	2,537,608	31,082	325,959			5,036,915			5,608,511	
Carbon	6,769	137,015	2,850			567,921	5,033,523	21,806	166,882				4,452,497		15,476,178	
Daggett	374			5,904											6,278	
Davis	15,433	99,590	600	308,745		1,380,798	3,446,716	64,454	198,608		474				5,415,418	
Duchesne		7,291				85,458			112,452				2,610		242,318	
Emery	5,430	49,269	150			281,846	1,902,322	20,548	44,862			988,253			3,292,680	
Garfield	109,118					15,544			36,804			2,235		3,006	166,707	
Grand	7,897	54,484	175			89,397	2,178,862	27,770	40,952			26,026	46,611		2,476,406	
Iron	211,678	83,858	400			176,286	2,941,267	44,406	220,359		3,802	69,002	181,391	258,986	4,187,583	
Juab	19,057	90,049	300			183,100	3,224,989	42,895	130,080			91,000	390,658	748,969	4,921,097	
Kane		18,625				23,378			21,537			360	1,195		65,095	
Millard	20,002	99,823	450			94,395	3,605,354	59,015	114,554			3,889	2,030		3,993,612	
Morgan	6,970	36,185	100	234,024		315,289	2,370,711	36,742	41,642			18,336	419,100		3,479,099	
Platte		1,724	25			27,086	122,890	926	19,425			37,563	76,356	69,395	388,759	
Rich	1,272	4,369				32,953		2,035	21,815			42,014			100,089	
Salt Lake	63,011	383,311	25,153	2,173,571		9,096,424	14,951,272	270,142	3,911,686	814,415	227,285	653,370	12,082,761	25,265,681	69,918,082	
San Juan	195								5,367				9,948		22,110	
Sanpete	5,848	66,734	375			128,491	1,672,902	18,327	91,948			20,546	6,600		2,006,166	
Sevier	4,718	51,611	175			132,237	1,232,536	10,879	129,497			194,295	495		1,755,448	
Summit	16,038	99,611	295			403,245	5,272,470	71,070	200,149		850	266,201	1,039,153	1,228,595	9,331,120	
Tooele	24,972	194,169	350			349,218	5,290,936	118,259	472,491		72,832	239,731	423,333	715,589	8,017,090	
Utah	7,043		25			133,869	152,385		83,853		200	922,038	34,480		1,370,438	
Utah	29,204	281,642	2,679	221,392		4,027,122	9,031,318	76,292	521,622			2,259,984			16,451,255	
Wasatch		24,113	50			513,257	705,007	4,339	148,906			88,431	137,435	142,775	1,688,567	
Washington						233,344						11,922	5,825		512,731	
Wayne																
Weber	8,326	393,483	6,016	440,195		2,770,095	6,630,177	99,373	669,646	1,284,958	4,616				12,306,885	
TOTALS	\$720,947	\$2,653,034	\$42,233	\$4,219,029	\$29,774,446	\$86,507,355	\$1,332,797	\$8,099,826	\$2,099,373	\$310,059	\$88,863,338	\$21,731,919	\$28,464,343	\$194,318,699		

STATE TAX COMMISSION

STATEMENT NO. 7 SHOWING NUMBER AND VALUATION FOR PROPERTY TAX OF LIVESTOCK FOR THE YEAR 1936

COUNTY	HORSES AND MULES				CATTLE			
	On Range		Otherwise Assessed		On Range		Otherwise Assessed	
	No.	Value	No.	Value	No.	Value	No.	Value
Beaver.....	481	\$ 7,770	847	\$17,575	6,634	\$ 80,963	2,058	\$ 35,370
Box Elder.....	1,289	15,236	3,448	104,245	14,109	172,142	8,398	196,603
Cache.....	1,468	12,579	3,136	86,000	6,072	66,013	12,114	272,149
Carbon.....	228	3,674	379	9,630	1,516	20,001	844	17,153
Daggett.....	84	1,440	323	9,325	1,753	22,063	136	3,602
Davis.....	386	6,439	1,916	56,905	1,809	20,319	6,446	140,255
Duchesne.....	674	7,319	1,751	46,750	8,579	105,002	2,608	64,021
Emery.....	952	11,269	1,319	34,364	9,797	123,195	1,542	38,421
Garfield.....	416	5,447	615	21,045	6,520	93,494	545	13,031
Grand.....	342	4,005	682	18,400	9,339	110,966	471	13,744
Iron.....	394	6,331	710	17,825	3,365	38,555	1,688	38,203
Juab.....	397	6,372	822	26,419	4,424	50,955	812	20,208
Kane.....	127	1,074	418	12,305	3,600	46,519	589	15,406
Millard.....	179	1,481	1,980	48,382	10,002	125,045	2,198	51,735
Morgan.....	310	6,240	450	14,055	1,937	22,965	1,317	27,648
Platte.....	327	3,270	335	8,900	4,736	54,589	491	12,275
Rich.....	599	11,835	461	13,740	9,466	107,066	809	17,923
Salt Lake.....	227	3,570	2,216	66,050	.....	.....	6,864	133,935
San Juan.....	748	12,445	555	13,820	12,818	157,067	676	15,567
Sanpete.....	1,021	13,096	1,856	52,577	7,157	85,485	3,417	82,505
Sevier.....	328	6,744	831	26,077	9,756	118,454	4,137	105,850
Summit.....	448	3,380	780	20,440	4,811	58,355	3,796	89,018
Tooele.....	1,756	21,805	1,991	60,206	4,967	58,187	743	18,440
Utah.....	347	5,262	4,153	109,981	13,998	162,154	4,825	91,505
Wasatch.....	163	1,791	693	20,478	12,599	148,252	3,653	191,496
Washington.....	160	2,440	751	18,215	4,499	58,326	1,890	51,307
Wayne.....	215	1,560	719	15,250	4,971	61,005	1,290	31,290
Weber.....	151	2,800	2,378	65,710	6,210	70,931	118	2,710
TOTALS.....	14,207	\$ 187,274	38,436	\$ 1,063,945	189,966	\$ 2,293,018	87,263	\$ 1,949,860

STATE TAX COMMISSION

STATEMENT NO. 7—(Continued)
SHOWING NUMBER AND VALUATION FOR PROPERTY TAX OF LIVESTOCK FOR THE
YEAR 1936

COUNTY	SHEEP		GOATS		SWINE		POULTRY		Total
	No.	Value	No.	Value	No.	Value		Value	
Beaver.....	93,040	\$ 277,597	5	.....	413	\$ 2,025	60	\$ 421,360	
Box Elder.....	82,206	207,439	10	26	1,630	9,957	15,859	721,501	
Cache.....	5,922	17,566	900	1,350	443	2,705	22,112	479,150	
Carbon.....	20,384	59,007	11	27	165	842	200	111,857	
Daggett.....	6,650	20,053	350	1,050	48	401	440	57,841	
Davis.....	6,939	16,509	63	91	754	4,948	9,616	255,041	
Duchesne.....	52,790	150,302	697	2,048	589	3,185	1,093	378,263	
Emery.....	21,368	62,992	.....	.....	275	1,637	11,861	285,787	
Garfield.....	43,458	131,337	20	40	109	502	.....	265,356	
Grand.....	69,051	223,175	.....	.....	85	528	543	371,401	
Iron.....	87,284	256,000	.....	.....	263	1,013	295	358,822	
Juab.....	75,917	228,407	51	119	375	1,766	5,213	339,450	
Kane.....	24,229	103,956	4,076	5,195	98	465	60	184,980	
Millard.....	179,704	529,843	.....	.....	473	2,512	5,050	764,048	
Morgan.....	7,382	19,933	.....	.....	264	1,108	2,907	94,856	
Piute.....	11,053	33,217	.....	.....	465	1,983	413	114,647	
Rich.....	40,594	117,837	644	1,775	130	387	155	269,543	
Salt Lake.....	4,601	14,795	20	20	2,329	10,090	85,760	312,405	
San Juan.....	51,500	151,025	.....	.....	61	300	43	341,412	
Sanpete.....	31,385	93,990	3,400	3,500	396	2,560	10,990	340,552	
Seminar.....	29,625	84,576	.....	.....	972	5,147	11,337	396,286	
Summit.....	16,831	43,143	.....	.....	149	670	5,505	234,512	
Tooele.....	191,610	540,294	.....	.....	185	1,088	2,789	644,563	
Uintah.....	118,534	363,304	.....	.....	817	4,767	835	704,556	
Utah.....	28,033	83,576	6	10	665	3,677	84,874	632,123	
Wasatch.....	5,493	14,549	10	30	83	415	2,031	149,577	
Washington.....	16,102	47,085	10,018	7,515	110	545	1,205	169,300	
Wayne.....	20,661	56,184	.....	.....	151	578	969	148,182	
Weber.....	4,997	13,780	140	420	907	6,440	13,780	315,850	
TOTALS.....	1,347,412	\$ 3,972,471	20,361	\$ 23,236	13,399	\$ 72,841	\$ 296,095	\$ 9,863,740	

STATEMENT NO. 8
SHOWING ACREAGE, VALUATION PER ACRE, VALUATION FOR PROPERTY TAX ON
TOWN AND CITY LOTS AND OF ALL REAL ESTATE FOR THE YEAR 1936

COUNTY	IMPROVED FARM LAND				UNIMPROVED FARM LAND			
	Dry		Irrigated		Assessed		Amount	
	Assessed Acreage	Value Per Acre	Assessed Acreage	Value Per Acre	Assessed Acreage	Value	Assessed Acreage	Value
Beaver.....	152,034	\$ 11.63	25,384	\$ 32.83	29,303	\$ 2.35	69,075	
Box Elder.....	79,414	20.17	61,627	71.44	6,147	4.16	25,580	
Cache.....	.....	.....	71,952	64.64	27,411	10.36	284,176	
Carbon.....	.....	.....	11,851	33.41	6,459	7.98	51,593	
Daggett.....	8,802	27.68	9,214	10.69	2,757	5.52	15,233	
Davis.....	256	5.35	27,586	102.11	1,428	19.25	27,495	
Duchesne.....	15	10.00	42,092	17.08	17,945	5.73	102,923	
Emery.....	.....	.....	26,586	28.09	25,448	10.17	259,057	
Garfield.....	.....	.....	19,554	21.12	43,215	3.05	132,212	
Grand.....	.....	.....	4,200	38.78	4,916	4.25	20,310	
Iron.....	80	15.00	13,203	47.35	139,332	2.68	507,981	
Juab.....	52,444	12.21	9,477	46.01	21,463	3.99	85,690	
Kane.....	703	12.79	5,640	26.29	278	2.017	2,017	
Millard.....	24,045	5.57	52,454	27.01	2,012	7.51	157,838	
Morgan.....	3,264	14.19	9,017	55.32	1,768	6.56	11,599	
Piute.....	1,565	15.80	12,676	33.62	7,844	14.40	112,968	
Rich.....	1,627	8.29	27,246	21.28	17,107	14.95	255,780	
Salt Lake.....	23,943	13.54	68,002	90.93	28,746	17.95	516,100	
San Juan.....	16,919	3.82	324,370	17.92	150,135	1.72	258,833	
Sanpete.....	18,997	3.82	5,311	30.43	23,871	9.03	296,969	
Seminar.....	500	9.68	72,675	80.43	2,222,220	23,861	377,706	
Summit.....	1,058	14.22	43,001	51.21	2,202,312	7,502	86,853	
Tooele.....	18,539	6.63	29,196	38.20	1,115,436	18,329	59,897	
Utah.....	19,540	11.17	35,719	21.73	776,423	40,072	987,563	
Wasatch.....	134	13.61	116,712	58.49	6,826,528	9.55	291,790	
Washington.....	4,854	7.07	21,088	42.07	887,200	14.13	60,717	
Wayne.....	712	5.06	14,952	40.10	599,596	3.12	37,597	
Weber.....	5,189	22.34	3,603	26.94	318,987	2.15	13,314	
TOTALS.....	434,634	.....	895,154	.....	\$44,352,634	820,662	\$ 4,863,136	

STATEMENT NO. 8—(Continued)
SHOWING ACREAGE, VALUATION PER ACRE, VALUATION FOR PROPERTY TAX ON
TOWN AND CITY LOTS AND OF ALL REAL ESTATE FOR THE YEAR 1936

COUNTY	FRUIT LAND			GRAZING LAND			Other Land	Town and City Lots	Aggregate Value of Real Estate
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value			
Beaver	404	95.16	38,445	69,067	1.37	95,230	7,065	204,185	1,209,065
Box Elder				445,464	1.42	637,090	1,010,895	795,115	8,678,225
Cache				230,429	2.52	582,077	27,389	1,882,204	9,029,466
Carbon	58	121.98	7,075	186,730	3.60	673,448	171,165	832,190	2,181,442
Daggett	638	109.33	69,755	27,764	2.43	67,480	12,228	2,595	196,055
Davis				88,451	5.38	520,120	1,434	1,800,465	5,479,809
Duchesne	191	16.74	3,199	46,878	13.66	640,456	32,853	138,558	1,635,105
Emery				4,069	10.36	42,179	6,707	130,066	1,188,224
Garfield				72,313	2.54	183,827	11,675	167,130	907,849
Grand	6	64.16	385	41,336	3.50	144,942	104,075	46,071	479,388
Iron	51	96.37	4,915	103,558	3.01	312,185	569,119	492,767	2,508,432
Juab				181,789	2.05	372,920	17,175	825,364	1,383,009
Kane				184,929	2.69	497,634	36,746	85,083	778,753
Millard				306,062	2.91	539,897	29,716	825,272	2,603,981
Morgan				309,682	2.91	901,503	22,679	36,359	1,517,347
Piute				18,447	2.32	46,535	5,195	33,297	648,903
Rich				270,310	2.73	739,568	13,485	29,605	1,631,951
Salt Lake	442	106.93	47,265	51,607	3.56	184,065	961,910	47,007,240	55,306,780
San Juan				67,955	1.70	115,763	16,635	81,308	891,433
Sanpete	17	27.35	465	223,370	2.39	548,214	90,875	589,400	3,402,357
Sevier				87,076	2.64	233,115	64,006	622,802	3,349,489
Summit	125	100.00	12,500	608,020	3.13	1,891,842	25,027	215,256	1,177,667
Tooele	2,537	111.49	282,851	198,039	1.54	305,931	76,328	399,318	1,573,530
Utah				219,239	1.58	347,389	28,235	133,920	1,792,655
Wasatch	8	10.00	80	349,823	2.68	939,555	49,545	2,849,705	11,468,272
Washington	40	63.87	2,555	253,624	2.75	699,551	6,204	137,078	1,792,655
Wayne	24	105.16	2,524	168,598	2.14	362,093	23,230	368,505	1,427,921
Weber	1,455	85.50	124,410	5,284	8.94	47,289	1,110	23,815	410,642
TOTALS	5,996		\$ 596,424	4,986,837		\$13,078,478	3,503,096	\$68,332,343	\$140,298,708

STATE TAX COMMISSION

STATEMENT NO. 9
SHOWING VALUATION FOR PROPERTY TAX OF ALL PERSONAL PROPERTY VALUED
BY THE COUNTY ASSESSORS FOR THE YEAR 1936

COUNTY	MOTOR VEHICLES				Household			Personal Property Other than Enumerated	Livestock	Total
	Assessed	Amount Per Vehicle	Value	No.	Amount	Value	Furnishings			
Beaver	45,180	\$ 45,180	\$ 21,545	597	123,241	73,580	14,625	15,035	431,360	591,325
Box Elder	598,308	196,250	3,513	166,000	583,187	244,940	301,944	8,069	421,501	2,352,245
Cache	678,731	685,031	4,938	128,52	634,635	301,944	311,130	15,342	471,150	2,794,833
Carbon	268,626	58,996	3,435	129,52	444,919	6,950	2,985	202,647	111,857	1,398,075
Daggett	7,111	7,910	68	102,21	102,21	6,950	2,985	2,187	57,341	84,484
Davis	411,488	375,458	3,131	132,46	414,734	155,269	11,546	3,044	256,041	1,616,934
Duchesne	123,585	38,415	1,011	151,49	153,161	42,954	22,955	285,787	378,263	747,924
Emery	49,177	23,771	747	111,17	83,042	14,652	2,645	18,039	371,401	500,477
Garfield	40,106	13,255	326	193,85	63,196	20,241	2,645	389,459	740,352	1,150,237
Grand	108,036	17,786	1,259	144,19	181,540	37,790	23,805	5,403	371,401	500,477
Iron	118,330	54,297	1,086	123,64	134,278	89,085	5,708	184,988	1,150,237	1,502,377
Juab	44,267	9,790	298	179,14	53,385	87,080	13,993	764,048	335,200	1,150,237
Kane	120,560	33,994	1,154	138,37	159,682	57,940	2,308	94,356	262,273	368,764
Millard	39,451	34,245	522	139,51	68,903	22,510	6,000	114,647	239,125	299,935
Morgan	26,419	22,340	245	163,08	44,884	25,035	900	269,543	368,764	638,764
Piute	22,376	23,755	245	144,18	35,325	18,665	348,935	312,405	29,993,555	312,405
Rich	10,861,375	5,982,150	42,715	135,09	5,770,495	6,718,195	3,860	2,140	422,519	4,121
Salt Lake	33,070	6,697	268	131,86	35,340	3,860	167,335	11,555	340,552	1,404,332
San Juan	307,505	307,470	2,140	126,13	269,915	137,745	137,745	4,864	396,286	1,099,686
Sanpete	197,343	122,157	1,998	126,77	233,298	100,890	100,890	7,171	234,512	644,618
Sevier	100,607	32,340	1,386	144,80	200,698	103,869	80,552	704,556	2,165,470	2,165,470
Summit	246,771	935,338	1,452	140,68	204,272	103,869	103,869	30,272	632,128	704,556
Tooele	152,256	58,830	1,211	152,14	184,250	104,237	147,845	147,845	704,556	1,234,401
Utah	1,716,410	1,557,466	9,373	123,18	1,201,401	561,695	41,960	11,947	149,577	5,816,945
Wasatch	104,648	12,064	760	143,43	109,014	41,960	59,880	11,275	149,577	429,210
Washington	107,425	23,695	1,038	166,63	172,960	172,960	6,745	680	148,182	208,394
Wayne	16,057	13,160	173	138,90	24,030	24,030	1,065,670	12,520	315,850	6,520,740
Weber	2,561,370	1,154,880	11,166	126,05	1,407,450	1,065,670	979,443	9,863,740	\$65,271,529	\$65,271,529
TOTALS	\$19,134,782	\$11,839,386	96,578		\$13,008,360	\$10,445,518				

STATE TAX COMMISSION

STATEMENT NO. 10
*SHOWING TOTAL VALUATION FOR PROPERTY TAX, OF ALL PROPERTY IN THE
STATE FOR THE YEAR 1936

COUNTY	Real Estate	Improvements on Town or City Lots	Improvements on Acreage	Livestock	Personal Property Other Than Livestock	Co. Assessor Assessed By	Property Assessed By State Tax Commission	Total
Beaver	\$ 1,209,065	\$ 443,082	\$ 92,450	\$ 421,360	\$ 169,965	\$ 2,260,417	\$ 4,596,339	
Box Elder	8,678,225	1,528,277	1,821,805	721,501	1,630,744	19,373,313	33,753,865	
Cache	9,029,466	4,305,912	1,501,683	479,150	2,315,633	5,608,511	23,240,405	
Carbon	2,131,442	1,629,365	179,151	111,857	1,286,218	15,476,178	20,814,211	
Daggett	196,055	8,855	86,865	57,341	27,143	6,278	382,537	
Davis	5,479,809	1,907,238	934,215	256,041	1,359,993	5,415,418	15,352,114	
Duchesne	1,635,105	282,487	116,243	378,263	369,661	242,318	3,024,077	
Emery	1,188,224	267,563	167,581	285,787	199,627	3,292,680	5,395,462	
Garfield	907,849	215,901	24,498	265,356	130,667	166,707	1,710,978	
Grand	479,288	96,985	65,650	371,401	129,076	2,476,406	3,618,806	
Iron	2,508,432	924,555	55,696	385,322	368,957	4,137,583	8,404,045	
Juab	1,883,009	780,966	63,164	339,459	401,393	4,921,097	8,389,088	
Kane	778,753	216,766	40,039	184,980	150,220	65,095	1,435,353	
Millard	2,603,981	643,978	175,134	764,048	386,189	3,999,612	8,572,942	
Morgan	1,517,347	178,346	140,580	94,856	167,417	8,479,099	5,577,645	
Platte	648,903	95,455	57,517	114,647	124,478	358,759	1,389,759	
Rich	1,631,851	93,449	94,761	269,543	39,221	100,089	2,288,914	
Salt Lake	55,306,780	61,643,730	9,314,775	312,405	29,681,150	69,918,082	226,176,922	
San Juan	591,423	126,261	38,246	341,412	81,107	22,110	1,200,559	
Sanpete	3,919,738	1,339,817	575,129	340,552	1,063,780	2,006,166	9,245,182	
Sarjeant	3,402,357	1,317,342	284,145	396,286	703,400	1,755,443	7,858,978	
Sevier	3,349,489	524,771	328,063	234,512	411,706	9,331,120	14,179,661	
Summit	1,177,667	909,832	918,205	644,568	1,520,902	8,017,090	13,188,264	
Tooele	3,349,489	524,771	328,063	234,512	411,706	9,331,120	14,179,661	
Uintah	1,573,530	382,926	352,965	704,556	529,845	1,370,438	4,914,260	
Utah	11,458,272	5,383,803	3,792,124	632,128	5,184,817	16,451,255	42,902,399	
Wasatch	1,792,655	381,290	213,113	149,577	279,633	1,688,567	4,504,335	
Washington	1,427,921	671,955	80,690	169,300	375,235	512,731	3,237,332	
Wayne	410,642	94,814	58,770	148,182	60,672	9,247	3,782,227	
Weber	13,381,430	12,454,520	2,018,160	315,850	6,204,890	12,306,385	46,681,735	
TOTALS	\$140,298,703	\$98,850,241	\$23,591,417	\$9,863,740	\$55,407,789	\$194,818,699	\$222,330,594	
NOT								

*NOTE—Improvements on Acreage includes not only farm improvements but also smelters, manufacturing plants and other improvements which are not within the limits of any municipality.

Distribution of Property Taxes for All Purposes

STATEMENT NO. 11
GENERAL RECAPITULATION FOR THE STATE SHOWING DISTRIBUTION OF PROP-
ERTY TAXES CHARGED

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
State General Fund.....	\$ 1,684,214	\$ 1,681,691	\$ 1,735,257	\$ 1,748,067	\$ 1,484,306	\$ 1,323,404	\$ 1,202,017	\$ 1,177,487	\$ 1,138,246	\$ 8,695,513
District and High Schools.....	10,270,297	10,367,104	10,881,850	11,213,115	10,117,716	9,484,785	9,276,502	9,334,258	9,329,715	3,549,982
Cities and Towns.....	3,873,436	3,848,293	3,962,875	3,990,640	3,791,897	3,631,718	3,663,119	3,437,933	3,426,270	1,947,055
County.....	1,879,350	1,824,501	2,170,271	2,153,884	2,082,731	1,940,603	1,877,443	1,952,141	1,966,886	1,465,444
Roads.....	2,385,666	2,175,397	2,429,038	2,284,085	2,196,883	1,904,961	1,744,828	1,555,286	1,541,096	80,778
Bounty.....	93,299	106,498	103,967	80,945	52,892	30,238	25,241	26,230	24,659	
TOTALS.....	\$20,192,362	\$20,003,484	\$21,283,358	\$21,470,736	\$19,676,425	\$18,325,709	\$17,489,150	\$17,483,285	\$17,426,872	\$15,688,772

STATEMENT NO. 12
STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
BEAVER COUNTY										
State General Fund.....	\$ 15,804	\$ 16,730	\$ 16,250	\$ 15,525	\$ 14,613	\$ 12,988	\$ 11,141	\$ 10,779	\$ 10,421	\$ 94,225
District and High Schools.....	104,700	103,866	110,367	106,091	111,435	113,844	103,177	106,378	105,633	15,945
Cities and Towns.....	19,655	21,447	23,044	21,511	21,400	20,526	18,553	16,722	16,995	23,901
County.....	31,608	33,178	33,178	31,051	29,227	27,671	23,736	23,432	24,159	18,385
Roads.....	34,241	32,066	39,949	34,286	42,012	33,882	19,376	17,338	9,473	1,672
Bounty.....	5,059	6,366	4,670	3,734	2,180	1,119	930	1,138	1,280	
TOTALS.....	\$ 211,067	\$ 209,055	\$ 227,458	\$ 212,199	\$ 220,857	\$ 210,030	\$ 176,913	\$ 175,787	\$ 167,961	\$ 154,128
BOX ELDER COUNTY										
State General Fund.....	\$ 93,987	\$ 95,754	\$ 95,095	\$ 94,209	\$ 93,619	\$ 86,611	\$ 76,994	\$ 76,463	\$ 73,090	\$ 467,828
District and High Schools.....	477,766	514,679	498,061	498,522	518,808	514,397	495,459	517,952	503,987	58,363
Cities and Towns.....	87,335	89,683	85,450	87,055	72,046	53,061	48,178	48,626	51,221	91,135
County.....	50,309	59,846	55,472	58,881	49,931	88,494	63,604	73,138	90,033	48,606
Roads.....	156,645	115,703	138,680	94,209	113,903	93,766	60,256	49,867	49,864	2,092
Bounty.....	7,256	7,865	6,602	5,475	4,016	1,891	1,570	1,635	1,741	
TOTALS.....	\$ 873,998	\$ 883,530	\$ 879,390	\$ 838,351	\$ 852,323	\$ 838,220	\$ 746,041	\$ 767,681	\$ 769,906	\$ 667,934
CACHE COUNTY										
State General Fund.....	\$ 74,749	\$ 73,617	\$ 73,911	\$ 72,766	\$ 70,434	\$ 60,574	\$ 53,105	\$ 50,332	\$ 48,712	\$ 389,496
District and High Schools.....	458,959	459,693	466,770	480,617	454,738	435,924	410,312	402,245	403,706	142,962
Cities and Towns.....	180,789	178,446	182,509	178,050	164,267	144,514	125,980	124,546	134,248	99,840
County.....	91,879	81,286	84,690	59,122	71,902	68,476	84,277	82,879	99,639	74,370
Roads.....	121,468	116,561	140,708	100,053	129,128	111,930	107,365	106,084	106,280	1,062
Bounty.....	2,688	2,744	2,781	2,319	1,904	1,253	1,060	814	816	
TOTALS.....	\$ 930,532	\$ 912,347	\$ 915,369	\$ 892,927	\$ 892,373	\$ 822,671	\$ 782,099	\$ 767,400	\$ 793,401	\$ 697,850
CARBON COUNTY										
State General Fund.....	\$ 65,132	\$ 64,341	\$ 63,773	\$ 63,802	\$ 61,535	\$ 57,530	\$ 51,862	\$ 50,262	\$ 48,029	\$ 346,556
District and High Schools.....	379,936	375,323	395,924	435,979	443,569	416,718	401,365	397,722	432,263	73,767
Cities and Towns.....	103,150	105,564	106,591	109,489	94,201	84,806	80,540	80,540	77,998	82,960
County.....	56,990	61,660	66,430	63,802	66,664	70,807	67,466	120,191	82,960	108,234
Roads.....	119,408	117,959	146,146	148,871	156,402	151,078	146,565	126,746	109,157	401
Bounty.....	1,336	1,480	1,327	1,220	765	354	258	326	426	
TOTALS.....	\$ 725,952	\$ 726,327	\$ 780,191	\$ 823,163	\$ 823,136	\$ 780,523	\$ 748,236	\$ 779,672	\$ 750,832	\$ 604,930

STATE TAX COMMISSION

STATEMENT NO. 13
STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
DAGGETT COUNTY										
State General Fund.....	\$ 1,440	\$ 1,404	\$ 1,235	\$ 1,152	\$ 1,155	\$ 866	\$ 848	\$ 875	\$ 809	\$
District and High Schools.....	8,038	7,256	6,327	6,193	6,640	4,843	5,275	5,593	5,262	4,208
Cities and Towns.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
County.....	2,459	2,107	247	230	386	1,108	2,290	2,207	2,282	2,372
Roads.....	2,040	1,697	2,376	289	1,539	624	722	478	497	158
Bounty.....	668	644	402	289	194	142	151	180	96	.....
TOTALS	\$ 14,645	\$ 13,108	\$ 10,587	\$ 9,986	\$ 9,914	\$ 7,583	\$ 9,188	\$ 9,577	\$ 8,927	\$ 7,235
DAVIS COUNTY										
State General Fund.....	\$ 43,462	\$ 44,001	\$ 44,443	\$ 43,928	\$ 42,422	\$ 39,704	\$ 35,248	\$ 34,661	\$ 32,945	\$
District and High Schools.....	231,800	271,338	270,362	267,228	272,206	234,082	225,279	244,136	236,604	222,614
Cities and Towns.....	42,613	42,791	43,771	44,079	42,019	36,108	35,153	39,814	41,018	46,480
County.....	39,841	44,001	68,516	69,553	71,163	69,051	60,074	74,145	73,676	67,359
Roads.....	57,950	55,001	61,109	54,910	35,352	46,955	30,650	30,140	29,950	38,382
Bounty.....	1,299	1,726	1,461	1,135	826	529	573	522	418	562
TOTALS	\$ 416,965	\$ 458,858	\$ 489,662	\$ 480,833	\$ 463,988	\$ 426,429	\$ 386,977	\$ 423,418	\$ 414,611	\$ 375,897
DUCHESNE COUNTY										
State General Fund.....	\$ 14,382	\$ 13,386	\$ 13,012	\$ 12,558	\$ 11,599	\$ 9,298	\$ 7,881	\$ 7,205	\$ 6,846	\$
District and High Schools.....	116,857	108,759	105,184	102,030	98,588	81,496	72,983	67,979	66,230	60,482
Cities and Towns.....	19,820	18,679	17,031	19,312	18,721	14,531	13,242	12,407	12,918	14,107
County.....	16,780	16,732	19,519	19,883	24,164	19,809	14,392	25,062	28,006	18,145
Roads.....	48,541	45,735	45,544	43,905	33,828	28,286	30,337	15,663	12,447	21,168
Bounty.....	4,040	3,154	3,326	2,622	1,841	1,266	992	1,108	918	1,160
TOTALS	\$ 220,220	\$ 206,445	\$ 203,616	\$ 199,310	\$ 188,741	\$ 154,696	\$ 140,427	\$ 129,421	\$ 127,415	\$ 115,062
EMERY COUNTY										
State General Fund.....	\$ 16,392	\$ 16,595	\$ 16,772	\$ 16,927	\$ 15,772	\$ 14,682	\$ 13,041	\$ 12,797	\$ 12,398	\$
District and High Schools.....	132,503	130,684	131,382	133,296	130,122	126,775	120,771	126,298	125,666	113,805
Cities and Towns.....	13,087	13,101	16,469	16,498	15,534	14,901	13,570	13,445	14,417	14,121
County.....	23,905	24,201	26,556	26,095	25,630	26,173	23,814	27,819	27,613	29,136
Roads.....	43,029	38,721	37,038	38,085	33,517	30,002	25,515	15,579	15,779	17,305
Bounty.....	2,114	2,819	2,419	2,551	1,414	638	515	454	688	709
TOTALS	\$ 231,030	\$ 226,121	\$ 230,636	\$ 233,452	\$ 221,989	\$ 213,171	\$ 197,226	\$ 196,392	\$ 196,561	\$ 175,076

STATEMENT NO. 14
STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
GARFIELD COUNTY										
State General Fund.....	\$ 5,938	\$ 6,161	\$ 6,083	\$ 5,694	\$ 5,041	\$ 4,379	\$ 3,685	\$ 3,718	\$ 3,616	\$
District and High Schools.....	46,762	51,081	50,229	47,217	43,687	40,289	35,724	36,694	36,655	35,930
Cities and Towns.....	8,787	8,968	8,841	9,014	8,905	7,764	6,799	7,099	7,374	8,185
County.....	10,392	8,954	11,669	9,491	12,603	11,424	9,613	7,274	11,507	11,977
Roads.....	16,825	12,835	12,684	16,609	14,702	13,328	9,611	9,699	9,862	10,266
Bounty.....	2,630	2,902	2,740	2,212	1,249	711	625	654	615	895
TOTALS	\$ 91,334	\$ 90,931	\$ 92,251	\$ 90,237	\$ 85,287	\$ 77,895	\$ 66,057	\$ 65,138	\$ 69,829	\$ 67,254
GRAND COUNTY										
State General Fund.....	\$ 11,759	\$ 12,583	\$ 12,570	\$ 11,700	\$ 9,780	\$ 8,826	\$ 8,125	\$ 8,087	\$ 7,989	\$
District and High Schools.....	65,657	67,636	69,394	65,084	57,770	56,061	54,758	62,934	67,179	59,711
Cities and Towns.....	1,616	1,583	1,505	1,366	1,243	1,184	1,129	1,128	4,249	8,131
County.....	33,563	35,653	48,969	43,389	31,824	23,560	23,670	24,261	26,872	30,398
Roads.....	23,764	25,691	15,712	16,332	16,216	17,075	19,430	15,821	14,162	12,666
Bounty.....	5,147	6,156	6,196	5,136	1,638	1,023	1,134	1,137	1,314	1,387
TOTALS	\$ 141,506	\$ 149,302	\$ 154,346	\$ 143,007	\$ 118,421	\$ 107,729	\$ 108,246	\$ 113,368	\$ 121,765	\$ 107,293
IRON COUNTY										
State General Fund.....	\$ 22,402	\$ 23,451	\$ 24,010	\$ 23,106	\$ 22,013	\$ 19,961	\$ 18,544	\$ 17,699	\$ 17,770	\$
District and High Schools.....	145,610	172,954	178,074	172,333	177,018	161,941	155,607	151,593	143,774	134,465
Cities and Towns.....	36,815	38,187	32,751	38,403	37,557	34,115	31,078	33,748	43,600	41,926
County.....	37,578	30,634	32,514	28,845	28,527	23,695	23,285	33,051	33,138	33,216
Roads.....	55,761	46,560	55,622	63,542	47,600	48,024	37,878	16,197	18,556	17,208
Bounty.....	4,714	5,272	6,233	4,312	2,322	1,082	999	1,240	1,170	1,486
TOTALS	\$ 302,380	\$ 317,058	\$ 329,154	\$ 331,541	\$ 315,097	\$ 293,818	\$ 272,341	\$ 258,628	\$ 258,008	\$ 228,301
JUAB COUNTY										
State General Fund.....	\$ 33,846	\$ 32,381	\$ 28,372	\$ 26,682	\$ 23,264	\$ 20,582	\$ 18,036	\$ 18,131	\$ 17,422	\$
District and High Schools.....	219,843	209,252	177,866	172,112	157,465	152,136	134,860	138,939	136,611	138,371
Cities and Towns.....	55,645	42,467	45,466	33,452	28,924	29,488	21,743	21,773	21,998	21,492
County.....	32,436	31,032	35,466	33,353	51,374	35,798	31,366	27,590	29,685	31,459
Roads.....	56,410	53,968	59,109	55,588	26,171	35,793	35,257	37,415	37,615	39,848
Bounty.....	4,400	6,784	5,572	4,053	2,322	1,722	1,271	1,103	1,125	1,313
TOTALS	\$ 402,580	\$ 375,884	\$ 351,174	\$ 325,840	\$ 289,520	\$ 271,511	\$ 242,563	\$ 246,951	\$ 244,399	\$ 232,483

STATE TAX COMMISSION .

STATEMENT NO. 15 STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
KANE COUNTY										
State General Fund.....	\$ 4,877	\$ 4,728	\$ 4,707	\$ 4,641	\$ 4,569	\$ 3,533	\$ 3,288	\$ 3,354	\$ 3,175	\$
District and High Schools.....	32,310	31,322	30,988	32,680	31,986	26,361	26,164	27,272	26,407	24,410
Cities and Towns.....	5,949	5,693	5,846	7,119	6,408	6,408	5,811	6,324	6,454	7,919
County.....	11,176	9,850	7,845	5,801	6,664	6,974	8,578	8,751	9,668	8,615
Roads.....	9,144	7,880	8,326	6,768	10,472	3,841	1,430	729	722	713
Bounty.....	3,171	2,459	2,121	1,586	1,139	634	559	811	639	687
TOTALS	\$ 66,627	\$ 61,982	\$ 60,833	\$ 58,612	\$ 61,949	\$ 47,751	\$ 45,830	\$ 47,241	\$ 47,065	\$ 42,349
MILLARD COUNTY										
State General Fund.....	\$ 36,497	\$ 36,421	\$ 38,459	\$ 34,703	\$ 29,431	\$ 25,580	\$ 23,034	\$ 20,008	\$ 18,899	\$
District and High Schools.....	209,857	204,869	243,574	195,202	190,396	190,846	188,280	185,324	152,912	140,596
Cities and Towns.....	25,764	24,948	26,782	33,716	39,661	18,070	15,861	14,288	14,620	13,824
County.....	35,341	38,516	43,266	39,474	35,181	29,251	40,260	29,752	33,469	29,529
Roads.....	58,943	52,537	123,390	77,647	76,601	54,605	88,932	61,588	61,027	52,771
Bounty.....	9,214	10,677	13,505	8,375	6,492	3,241	2,766	2,152	1,881	3,057
TOTALS	\$ 375,616	\$ 367,968	\$ 489,276	\$ 379,117	\$ 357,812	\$ 321,593	\$ 359,133	\$ 286,112	\$ 282,808	\$ 238,277
MORGAN COUNTY										
State General Fund.....	\$ 15,538	\$ 15,731	\$ 15,778	\$ 16,424	\$ 16,420	\$ 14,954	\$ 13,808	\$ 13,137	\$ 12,427	\$
District and High Schools.....	91,286	92,421	92,041	96,491	101,253	92,065	93,656	94,818	93,202	92,589
Cities and Towns.....	6,738	7,662	7,779	4,536	4,218	4,218	4,635	4,402	4,982	4,825
County.....	24,602	24,908	21,695	21,214	22,577	21,456	25,215	26,275	27,113	26,215
Roads.....	29,134	28,185	33,533	30,102	33,533	25,358	22,213	10,282	10,168	11,155
Bounty.....	363	395	431	402	355	268	202	251	181	241
TOTALS	\$ 167,661	\$ 167,834	\$ 169,821	\$ 175,843	\$ 175,243	\$ 158,319	\$ 159,729	\$ 149,165	\$ 148,073	\$ 135,025
PIUTE COUNTY										
State General Fund.....	\$ 4,260	\$ 4,506	\$ 4,315	\$ 4,240	\$ 3,945	\$ 3,551	\$ 2,972	\$ 2,886	\$ 2,842	\$
District and High Schools.....	32,392	32,670	33,304	33,394	32,546	31,128	27,521	27,227	27,519	27,994
Cities and Towns.....	9,071	9,643	8,553	9,104	8,553	7,260	6,167	6,056	6,101	6,541
County.....	7,095	9,572	8,268	6,891	5,435	6,485	5,556	5,270	5,556	6,919
Roads.....	10,830	9,579	3,779	2,650	4,931	2,007	4,523	4,768	3,904	5,318
Bounty.....	686	1,092	862	791	506	367	257	198	304	318
TOTALS	\$ 67,034	\$ 70,147	\$ 69,239	\$ 68,579	\$ 66,791	\$ 59,693	\$ 52,257	\$ 51,188	\$ 51,188	\$ 51,188

STATEMENT NO. 16 STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
RICH COUNTY										
State General Fund.....	\$ 7,370	\$ 7,598	\$ 7,885	\$ 7,482	\$ 7,150	\$ 6,606	\$ 5,411	\$ 5,428	\$ 4,983	\$
District and High Schools.....	41,151	42,422	48,627	46,450	44,091	39,233	34,817	37,054	33,525	32,045
Cities and Towns.....	893	872	1,171	1,685	1,543	1,609	1,504	1,540	1,783	2,041
County.....	11,029	10,238	19,714	8,105	11,916	13,614	10,821	11,328	10,873	10,300
Roads.....	6,756	9,497	13,142	15,899	14,895	7,755	2,588	1,180	1,133	1,144
Bounty.....	2,342	2,504	2,644	2,018	1,476	1,068	897	967	694	881
TOTALS	\$ 69,541	\$ 73,131	\$ 94,133	\$ 81,639	\$ 81,071	\$ 69,885	\$ 56,038	\$ 57,497	\$ 52,991	\$ 46,411
SALT LAKE COUNTY										
State General Fund.....	\$ 733,338	\$ 729,371	\$ 782,666	\$ 814,145	\$ 613,842	\$ 540,952	\$ 500,647	\$ 493,496	\$ 483,845	\$
District and High Schools.....	4,377,204	4,389,557	4,711,551	5,047,774	4,123,370	3,887,682	3,877,090	3,888,558	3,964,621	3,713,510
Cities and Towns.....	2,271,657	2,223,783	2,290,316	2,313,708	2,240,841	2,152,976	1,998,124	2,068,469	2,051,746	2,182,673
County.....	765,727	761,585	1,002,139	1,012,393	841,221	773,562	713,313	757,838	721,810	742,313
Roads.....	670,393	666,767	649,620	667,809	603,393	566,602	503,794	571,876	560,466	484
Bounty.....	1,644	1,786	1,680	1,541	1,089	744	571	591	588	484
TOTALS	\$8,819,963	\$8,772,649	\$9,416,768	\$9,839,331	\$8,488,172	\$7,965,309	\$7,656,347	\$7,713,046	\$7,793,986	\$7,199,446
SAN JUAN COUNTY										
State General Fund.....	\$ 4,779	\$ 5,280	\$ 4,915	\$ 4,561	\$ 3,748	\$ 3,181	\$ 2,801	\$ 2,667	\$ 2,763	\$
District and High Schools.....	27,677	29,481	35,432	33,068	30,923	27,657	25,693	24,696	26,246	23,530
Cities and Towns.....	1,272	1,337	3,110	1,998	2,159	2,072	1,303	1,883	1,741	1,409
County.....	12,474	14,565	11,834	10,722	9,806	9,745	9,683	9,554	11,931	11,510
Roads.....	12,813	14,477	13,358	10,563	8,622	7,817	5,659	4,243	4,521	4,422
Bounty.....	1,860	2,515	3,085	2,347	1,624	1,161	1,111	1,095	1,190	1,123
TOTALS	\$ 60,875	\$ 67,655	\$ 71,734	\$ 63,259	\$ 56,882	\$ 51,633	\$ 46,250	\$ 44,138	\$ 48,392	\$ 41,805
SANPETE COUNTY										
State General Fund.....	\$ 32,903	\$ 33,463	\$ 33,024	\$ 31,574	\$ 29,735	\$ 26,930	\$ 23,121	\$ 22,158	\$ 21,394	\$
District and High Schools.....	233,974	236,500	236,944	232,859	224,051	211,222	200,288	195,819	193,740	168,809
Cities and Towns.....	71,117	72,937	73,772	63,612	55,565	48,011	42,927	42,237	45,882	44,193
County.....	34,274	34,857	38,528	33,152	35,930	29,740	26,644	25,048	28,202	33,283
Roads.....	54,838	48,800	57,792	76,304	71,859	60,884	35,180	33,718	36,954	24,037
Bounty.....	3,955	4,562	4,683	3,441	2,047	1,215	959	1,187	840	913
TOTALS	\$ 431,061	\$ 431,119	\$ 444,743	\$ 445,942	\$ 419,187	\$ 378,002	\$ 329,119	\$ 320,167	\$ 326,512	\$ 271,235

STATEMENT NO. 17 STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
SEVIER COUNTY										
State General Fund.....	\$ 26,268	\$ 26,508	\$ 26,687	\$ 25,478	\$ 24,854	\$ 22,046	\$ 18,881	\$ 18,345	\$ 17,686	\$ 17,582
District and High Schools.....	177,311	178,926	185,329	193,872	199,872	188,449	170,751	169,091	150,707	145,121
Cities and Towns.....	57,922	59,309	62,727	65,455	64,062	59,746	47,786	47,560	46,235	45,121
County.....	21,890	22,090	23,908	25,478	28,997	26,839	25,448	24,726	22,446	22,006
Roads.....	45,423	45,836	44,479	38,747	31,068	33,549	50,897	49,451	49,700	40,867
Bounty.....	4,261	4,434	4,417	3,621	2,539	1,147	869	979	868	1,021
TOTALS	\$ 333,075	\$ 337,103	\$ 365,710	\$ 348,108	\$ 341,382	\$ 322,776	\$ 314,632	\$ 310,152	\$ 287,592	\$ 246,547
SUMMIT COUNTY										
State General Fund.....	\$ 46,219	\$ 46,744	\$ 46,300	\$ 49,336	\$ 38,675	\$ 32,085	\$ 29,923	\$ 33,609	\$ 32,950	\$ 32,030
District and High Schools.....	285,537	286,116	289,476	295,141	249,591	226,186	218,094	250,416	247,176	224,160
Cities and Towns.....	39,339	37,476	37,962	35,098	32,227	29,746	28,551	27,819	27,338	27,160
County.....	37,361	37,785	36,269	34,946	37,063	34,375	40,072	41,207	49,426	47,502
Roads.....	66,633	67,390	76,396	82,226	53,178	41,850	26,020	29,225	37,444	35,449
Bounty.....	1,507	1,536	1,692	1,341	1,019	622	527	574	483	638
TOTALS	\$ 476,596	\$ 477,047	\$ 488,095	\$ 498,088	\$ 411,753	\$ 365,364	\$ 343,187	\$ 382,850	\$ 395,317	\$ 384,779
TOOELE COUNTY										
State General Fund.....	\$ 43,665	\$ 44,292	\$ 44,215	\$ 45,568	\$ 41,420	\$ 36,015	\$ 31,164	\$ 30,716	\$ 27,881	\$ 27,881
District and High Schools.....	284,697	238,071	346,349	358,848	341,715	229,559	214,086	216,346	200,233	191,230
Cities and Towns.....	81,036	82,761	37,023	41,069	33,794	28,233	25,111	24,633	28,092	27,866
County.....	43,664	44,292	43,372	43,669	48,923	43,845	37,983	37,383	35,484	36,927
Roads.....	60,039	23,992	64,480	66,433	46,897	54,806	54,199	33,886	38,019	38,245
Bounty.....	9,793	10,322	7,638	7,537	3,615	2,466	1,918	1,821	1,623	2,880
TOTALS	\$ 422,894	\$ 393,730	\$ 542,075	\$ 563,144	\$ 515,464	\$ 394,924	\$ 364,417	\$ 344,295	\$ 331,332	\$ 296,649
UINTAH COUNTY										
State General Fund.....	\$ 16,574	\$ 16,060	\$ 18,895	\$ 16,031	\$ 15,262	\$ 13,915	\$ 11,248	\$ 11,413	\$ 10,596	\$ 10,743
District and High Schools.....	127,069	123,129	128,117	122,902	122,734	110,398	106,615	110,164	104,999	121,115
Cities and Towns.....	15,618	17,223	18,039	17,314	16,181	15,459	12,549	12,067	12,154	12,115
County.....	22,789	23,421	21,118	24,046	22,258	19,654	18,096	18,138	22,900	22,605
Roads.....	51,794	50,188	56,315	50,096	38,155	25,269	26,898	39,425	31,306	41,771
Bounty.....	5,259	6,222	7,189	5,422	4,129	2,130	1,778	2,200	2,052	2,459
TOTALS	\$ 239,103	\$ 236,243	\$ 247,673	\$ 235,811	\$ 218,719	\$ 185,825	\$ 177,184	\$ 193,407	\$ 190,087	\$ 179,693

STATEMENT NO. 18 STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
UTAH COUNTY										
State General Fund.....	\$ 136,054	\$ 131,596	\$ 135,292	\$ 130,776	\$ 119,982	\$ 108,632	\$ 97,783	\$ 97,523	\$ 93,263	\$ 731,713
District and High Schools.....	814,783	797,353	808,967	835,156	822,538	793,842	781,197	795,503	751,350	291,419
Cities and Towns.....	290,491	302,143	324,857	315,596	300,237	278,556	253,773	293,486	285,517	214,881
County.....	224,399	198,627	208,716	217,295	212,750	209,973	209,166	205,011	217,573	163,958
Roads.....	308,644	212,801	327,251	276,354	295,673	213,694	241,486	219,001	163,958	160,086
Bounty.....	3,549	4,480	4,276	3,123	2,492	1,540	1,238	1,318	1,162	1,324
TOTALS	\$1,777,930	\$1,647,230	\$1,809,359	\$1,778,300	\$1,756,672	\$1,606,287	\$1,584,643	\$1,611,842	\$1,512,823	\$1,399,423
WASATCH COUNTY										
State General Fund.....	\$ 23,949	\$ 24,783	\$ 22,374	\$ 20,219	\$ 18,401	\$ 11,562	\$ 10,270	\$ 10,207	\$ 9,657	\$ 69,825
District and High Schools.....	142,694	145,600	130,518	121,311	86,831	78,725	75,011	76,329	73,747	13,113
Cities and Towns.....	18,904	20,944	21,216	19,497	16,795	15,015	13,576	13,734	13,327	22,524
County.....	29,936	30,979	34,494	31,170	21,219	20,108	20,092	19,370	21,509	13,514
Roads.....	42,908	44,403	40,088	36,225	23,452	20,108	15,181	15,088	13,169	13,514
Bounty.....	745	826	880	747	572	358	300	346	262	494
TOTALS	\$ 259,136	\$ 267,535	\$ 249,570	\$ 229,169	\$ 162,270	\$ 145,876	\$ 134,430	\$ 135,674	\$ 131,671	\$ 119,331
WASHINGTON COUNTY										
State General Fund.....	\$ 7,671	\$ 8,426	\$ 8,570	\$ 8,536	\$ 8,606	\$ 7,629	\$ 7,089	\$ 6,913	\$ 6,955	\$ 69,613
District and High Schools.....	65,840	71,623	70,699	74,774	74,582	72,506	70,891	65,229	67,338	23,613
Cities and Towns.....	20,778	23,927	24,320	24,515	22,380	22,380	20,841	21,138	22,885	26,551
County.....	13,743	15,448	17,496	16,815	16,353	16,551	16,768	21,643	24,975	9,713
Roads.....	20,455	21,065	21,424	21,466	21,155	15,423	12,945	10,820	9,484	310
Bounty.....	1,023	1,848	1,719	1,309	1,286	622	392	389	310	494
TOTALS	\$ 129,510	\$ 142,837	\$ 144,228	\$ 147,465	\$ 147,085	\$ 135,111	\$ 128,926	\$ 126,132	\$ 131,947	\$ 129,990

STATEMENT NO. 19
STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936
WAYNE COUNTY										
State General Fund.....	\$ 2,760	\$ 2,601	\$ 2,734	\$ 2,389	\$ 2,245	\$ 1,768	\$ 1,680	\$ 1,812	\$ 1,762	\$ 1,762
District and High Schools.....	21,276	21,672	22,438	17,321	16,649	13,956	14,102	15,522	17,854	16,420
Cities and Towns.....	347	331	347	247	189	172	172	182	270	254
County.....	6,095	5,826	5,981	4,977	5,238	3,873	4,676	5,673	5,204	5,242
Roads.....	5,175	4,876	4,566	4,181	3,228	769	731	631	400	626
Bounty.....	1,084	1,065	1,368	939	713	304	212	477	502	434
TOTALS.....	\$ 36,737	\$ 36,071	\$ 37,024	\$ 30,054	\$ 28,962	\$ 20,842	\$ 21,573	\$ 24,297	\$ 25,992	\$ 22,985
WEBER COUNTY										
State General Fund.....	\$ 142,299	\$ 143,179	\$ 145,010	\$ 143,864	\$ 139,774	\$ 129,464	\$ 120,387	\$ 112,956	\$ 107,171	\$ 863,724
District and High Schools.....	966,798	972,821	988,893	987,113	952,552	938,414	936,866	923,127	984,520	863,724
Cities and Towns.....	443,428	447,856	456,413	490,882	469,975	513,844	488,363	448,382	431,177	407,414
County.....	149,414	117,526	143,802	167,841	207,915	203,765	232,399	183,515	183,164	175,523
Roads.....	195,662	204,627	194,555	167,841	145,016	117,080	65,951	94,686	94,505	57,885
Bounty.....	1,492	1,863	1,700	1,347	1,068	721	607	566	474	661
TOTALS.....	\$1,899,093	\$1,887,872	\$1,930,373	\$1,958,888	\$1,916,300	\$1,901,288	\$1,844,403	\$1,757,532	\$1,751,011	\$1,505,207

Property Taxes Charged and
Per Cent of
Total Tax Charged Against
Each Class of Property

STATEMENT NO. 20 RECAPITULATION FOR THE STATE, SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL, CHARGED AGAINST EACH CLASS OF PROPERTY

	1931	1932	1933	1934	1935	1936
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots.....	\$ 3,071,113.14	15.61	\$ 2,957,948.89	16.14	\$ 2,860,602.55	16.36
Improved Farm Land (Dry {						
{Irrig'ed}						
Unimproved Farm Land	1,839,329.44	9.60	1,625,251.75	8.87	1,402,491.13	8.02
Fruit Land	224,551.08	1.14	213,907.65	1.17	182,302.51	1.04
Grazing Land	26,731.08	0.13	24,449.72	0.13	21,321.92	0.12
Other Land	466,491.99	2.37	412,335.16	2.25	402,619.00	2.30
Improvements on Lots	109,500.06	0.56	113,326.18	0.62	92,302.79	0.53
Range Horses or Mules	4,667,495.47	23.72	4,657,019.63	25.41	4,550,514.56	26.02
Other Horses or Mules	678,508.44	3.45	656,110.46	3.47	657,698.48	3.76
Other Cattle	9,096.38	0.05	6,633.62	0.04	5,394.53	0.03
Other Sheep	45,130.53	0.23	34,367.53	0.19	30,766.58	0.18
Other Goats	107,190.94	0.54	86,130.60	0.47	71,458.05	0.41
Other Swine	117,756.04	0.60	77,198.16	0.42	71,845.93	0.41
Other Poultry	234,591.54	1.19	112,327.77	0.61	100,217.95	0.57
Other Fish	3,439.34	0.02	1,809.65	0.01	1,542.23	0.01
Other Minerals	3,369.02	0.02	1,818.82	0.01	1,186.57	0.01
Other Power	946,456.40	4.81	789,061.62	4.31	705,059.61	4.03
Other Implements, Tools, Machinery	461,378.45	2.34	421,712.85	2.30	421,509.02	2.41
Other Motor Vehicles	409,858.58	2.08	357,307.38	1.95	282,391.43	1.61
Other Household Furnishings	625,442.57	3.18	402,997.99	2.20	409,989.43	2.35
Other Per'al Prop. Not Oth'wise Enum.	24,692.56	0.13	22,394.94	0.12	21,293.55	0.12
Other Bus Lines	100,172.11	0.51	83,901.88	0.46	77,120.17	0.44
Other Car Companies	105,436.40	0.55	109,750.99	0.60	110,930.58	0.63
Other Gas Companies	829,851.29	4.21	828,672.26	4.52	848,622.71	4.85
Other Railroad Companies	2,765,735.72	14.06	2,695,890.49	14.71	2,598,002.19	14.86
Other Telegraph Companies	42,665.65	0.22	251,523.97	1.37	262,678.49	1.50
Other Telephone Companies	79,754.32	0.41	81,150.46	0.44	85,590.51	0.49
Other Terminal Companies	9,875.96	0.05	8,322.98	0.04	8,795.96	0.05
Other Water Companies	1,366,404.24	6.94	1,015,896.05	5.56	966,541.97	5.53
TOTALS.....	\$19,676,427.14	100.00	\$18,325,705.84	100.00	\$17,489,150.21	100.00

NOTE—In certain cases the total taxes charged do not correspond in both of the schedules based upon distribution according to source and according to purpose. This is due to the fact that the computations based on the source of the tax were made after some changes in valuation had become effective. (See note on Beaver County.)

STATE TAX COMMISSION

STATE TAX COMMISSION

STATEMENT NO. 21 STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL, CHARGED AGAINST EACH CLASS OF PROPERTY

BEAVER COUNTY

	1931	1932	1933	1934	1935	1936
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots.....	\$ 2,030.06	5.44	\$ 1,673.08	5.56	\$ 1,330.21	5.84
Improved Farm Land (Dry {						
{Irrig'ed}						
Unimproved Farm Land	34,334.86	15.54	34,951.60	16.64	27,861.44	15.75
Fruit Land	12,842.68	5.59	11,639.80	5.54	5,335.76	3.13
Grazing Land	9,027.22	4.09	8,537.49	4.07	5,395.78	3.05
Other Land	1,268.20	0.57	1,028.82	0.49	774.60	0.44
Improvements on Lots	82,811.01	14.63	31,215.54	14.86	27,377.23	15.48
Range Horses or Mules	4,284.74	1.94	4,431.04	2.11	3,353.51	1.90
Other Horses or Mules	227.46	0.10	123.36	0.06	89.87	0.05
Other Cattle	1,091.01	0.49	889.03	0.42	751.44	0.42
Other Sheep	3,502.40	1.58	2,890.51	1.38	2,385.74	1.35
Other Goats	3,268.62	1.48	2,453.28	1.17	1,941.79	1.10
Other Swine	12,387.22	5.86	5,943.07	2.83	4,852.88	2.74
Other Poultry	127.57	0.06	61.34	0.03	44.67	0.02
Other Fish	5,629.70	2.55	4,311.04	2.05	3,531.37	2.00
Other Minerals	1,229.81	0.56	856.63	0.41	735.58	0.40
Other Power	3,705.96	1.68	2,584.99	1.23	1,793.08	0.97
Other Implements, Tools, Machinery	681.99	0.31	533.75	0.25	460.23	0.26
Other Motor Vehicles	149.47	0.07	99.57	0.05	148.70	0.08
Other Household Furnishings	3,060.45	1.39	2,494.69	1.19	2,432.41	1.07
Other Per'al Prop. Not Oth'wise Enum.	13.02	0.01	233.31	0.11	10.87	0.01
Other Car Companies	8,473.42	3.84	8,577.54	4.08	7,926.22	4.48
Other Gas Companies	60,835.59	27.55	62,772.44	29.89	58,500.46	33.07
Other Railroad Companies	1,058.52	0.48	1,139.92	0.54	1,675.82	0.95
Other Telephone Companies	5,730.01	2.59	6,256.57	2.98	5,595.80	3.16
Other Terminal Companies	3,530.50	1.60	3,378.00	1.61	3,188.06	1.80
Other Water Companies	220,856.49	100.00	\$210,030.63	100.00	\$176,912.94	100.00
TOTALS.....	\$220,856.49	100.00	\$210,030.63	100.00	\$176,912.94	100.00

NOTE—Assessment of Improved Farm Land, Poultry and Household Furnishings in 1932.

STATEMENT NO. 22
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

	1931		1932		1933		1934		1935		1936	
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$30,425.20	3.57	\$27,370.85	3.27	\$26,870.63	3.60	\$24,563.76	3.20	\$24,028.62	3.12	\$21,585.09	3.23
Improved Farm Land (Dry {Irrig'ed})	164,907.61	19.35	122,367.25	14.60	98,060.64	13.14	89,170.69	8.10	89,010.27	5.07	82,729.98	4.90
Unimproved Farm Land.....	1,286.17	1.15	1,034.03	1.12	550.74	.07	523.88	.07	523.67	.07	461.44	.07
Fruit Land.....	1,464.03	1.17	1,417.33	1.16	1,178.23	.16	1,149.22	.15	1,095.35	.14	915.96	.14
Grazing Land.....	18,336.24	2.15	18,381.81	2.20	14,265.17	1.91	14,115.11	1.84	13,525.32	1.76	11,583.65	1.73
Other Land.....	24,199.43	2.84	24,992.36	2.99	21,357.91	2.86	22,423.87	2.92	23,343.56	3.03	18,707.42	2.80
Improvements on Lots.....	48,626.51	5.71	43,740.81	5.22	43,508.42	5.83	44,890.63	5.85	44,615.91	5.79	42,101.84	6.30
Range Horses or Mules.....	36,689.67	4.30	35,460.72	4.23	34,280.55	4.59	38,548.87	5.02	38,130.02	4.95	36,900.98	5.52
Other Horses or Mules.....	421.25	.05	452.59	.05	250.08	.03	354.35	.05	360.07	.05	316.53	.05
Range Cattle.....	3,177.87	.37	2,722.54	.33	2,097.14	.28	2,159.86	.28	2,447.49	.32	2,107.02	.32
Other Cattle.....	5,884.72	.69	4,421.87	.53	3,591.62	.48	3,107.58	.40	3,193.58	.41	3,480.54	.52
Other Cattle.....	5,887.10	.69	4,191.30	.50	3,974.55	.53	3,204.13	.42	2,834.05	.37	4,643.77	.69
Sheep.....	13,790.91	1.62	5,137.36	.61	4,045.17	.54	5,327.09	.69	6,073.68	.79	4,866.52	.73
Goats.....	166.56	.02	169.06	.02	72.67	.01	61.05	.01	103.79	.01	198.11	.03
Poultry.....	21,824.14	2.50	15,335.35	1.83	10,834.49	1.45	17,442.64	2.27	15,430.06	2.00	13,321.26	1.99
Merchandise, Tools, Machinery	5,826.42	.65	4,939.51	.55	3,804.05	.51	3,994.09	.52	4,739.12	.62	3,982.48	.60
Motor Vehicles.....	9,848.78	1.15	9,325.45	1.11	7,227.24	.90	7,859.97	1.02	9,911.70	1.29	13,617.33	2.04
Household Furnishings.....	9,110.99	1.07	7,990.78	.95	6,717.85	.90	6,723.67	.88	6,690.31	.87	6,031.54	.90
Peral Prop. Not Otherwise Enum.	74.57	.01	89.37	.01	504.02	.07	851.49	.11	401.15	.05	176.25	.03
Bus Lines.....	7,784.39	.91	6,539.17	.78	5,726.33	.77	5,087.75	.66	223.99	.03	377.83	.06
Car Companies.....	36.33	.01	33.32	.00	37.73	.01	34.03	.00	85.23	.00	57.89	.01
Express Companies.....	126,147.56	14.80	131,779.85	15.72	127,221.37	17.05	130,939.50	17.06	131,389.69	17.07	110,807.18	16.51
Gas Companies.....	297,859.84	34.95	305,043.54	36.40	274,842.80	36.84	278,904.38	36.33	279,063.84	36.25	235,191.44	35.21
Railroad Companies.....	4,364.03	.51	4,486.13	.54	4,015.20	.54	3,740.94	.49	3,772.76	.49	3,195.33	.48
Telephone Companies.....	5,911.84	.69	5,645.80	.67	5,585.52	.75	5,712.19	.74	5,784.06	.75	5,394.84	.80
Terminal Companies.....	477.60	.06	104.00	.01	104.00	.01	107.90	.01	107.90	.01	2,937.01	.44
Water Companies.....	8,593.42	1.01	7,045.27	.84	6,170.53	.83	4,233.83	.55	4,298.94	.56	2,937.01	.44
Mining Companies.....	8,593.42	1.01	7,045.27	.84	6,170.53	.83	4,233.83	.55	4,298.94	.56	2,937.01	.44
TOTALS.....	\$852,323.18	100.00	\$838,220.30	100.00	\$745,941.27	100.00	\$767,681.44	100.00	\$769,905.89	100.00	\$667,934.40	100.00

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATE TAX COMMISSION

STATEMENT NO. 23
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

	1931		1932		1933		1934		1935		1936	
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$106,799.78	11.97	\$102,054.45	12.41	\$77,188.99	11.15	\$6,599.18	11.28	\$9,380.77	11.27	\$75,021.67	10.75
Improved Farm Land (Dry {Irrig'ed})	242,610.78	27.19	166,297.91	6.49	48,727.74	6.23	43,839.01	5.71	46,176.51	5.82	36,867.63	5.28
Unimproved Farm Land.....	5,128.46	.57	6,390.44	.78	6,579.71	.84	7,245.49	.94	143,479.04	18.08	116,243.48	16.66
Fruit Land.....	17,999.29	2.02	17,074.38	2.08	15,296.15	1.96	15,327.12	2.06	16,489.00	2.08	13,335.35	1.91
Grazing Land.....	1,215.06	.14	1,398.02	.17	1,140.50	.15	720.54	.09	830.63	.10	626.39	.09
Other Land.....	182,541.21	20.45	169,668.96	20.62	162,258.25	20.75	163,013.30	21.24	168,176.63	21.20	170,138.60	24.39
Improvements on Lots.....	41,681.44	4.67	40,762.70	4.95	39,521.82	5.05	39,901.94	5.20	40,271.86	5.08	42,893.37	6.14
Range Horses or Mules.....	715.49	.08	451.18	.05	485.91	.06	409.41	.06	501.96	.06	375.66	.05
Other Horses or Mules.....	2,850.97	.32	2,357.04	.29	2,429.78	.31	2,531.88	.33	3,095.02	.39	2,479.25	.36
Range Cattle.....	3,871.40	.43	2,838.69	.35	2,820.56	.36	2,334.52	.29	2,285.26	.29	1,982.07	.28
Other Cattle.....	16,286.43	1.82	11,336.95	1.38	10,014.12	1.28	7,358.44	.96	7,665.17	.97	8,906.02	1.28
Sheep.....	834.79	.10	293.83	.04	334.11	.04	497.31	.06	441.80	.06	515.31	.07
Goats.....	137.33	.02	2.73	.00	.....	.....	1.13	.00	2.09	.00	12.47	.01
Poultry.....	44,846.84	5.02	80.49	.01	37.43	.01	31.49	.01	32.56	.00	77.35	.01
Merchandise, Tools, Machinery	28,496.91	3.19	26,635.06	3.24	34,262.84	4.38	31,577.71	4.07	32,825.46	4.14	22,985.29	3.29
Motor Vehicles.....	18,651.46	2.09	17,466.51	2.12	25,874.09	3.31	27,172.68	3.54	25,323.76	3.19	21,163.25	3.03
Household Furnishings.....	17,387.82	1.95	13,680.36	1.66	12,762.29	1.63	12,258.79	1.60	20,161.17	2.54	22,032.70	3.16
Peral Prop. Not Otherwise Enum.	216.66	.02	260.62	.03	368.30	.05	312.12	.04	344.38	.04	11,073.64	1.59
Bus Lines.....	3,845.58	.43	3,155.11	.38	2,987.16	.38	134.99	.02	104.55	.01	266.38	.04
Car Companies.....	79.92	.01	82.37	.01	65.64	.01	61.92	.01	3,560.29	.45	2,924.42	.42
Express Companies.....	63,357.71	7.10	65,038.55	7.91	70,331.43	8.99	72,014.89	9.38	75,427.16	9.51	62,553.20	8.96
Gas Companies.....	80,304.43	9.00	81,119.71	9.86	79,917.37	10.22	79,268.89	10.33	80,842.70	10.19	65,454.18	9.38
Railroad Companies.....	11,228.99	1.26	11,181.05	1.36	11,910.80	1.52	12,096.35	1.58	12,478.08	1.57	11,261.29	1.61
Telephone Companies.....	266.42	.03	301.12	.04	366.82	.05	236.33	.03	242.70	.03	79.72	.01
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$892,373.15	100.00	\$822,671.16	100.00	\$732,099.02	100.00	\$767,399.96	100.00	\$793,400.47	100.00	\$697,829.57	100.00

NOTE—(See note on Beaver County).

STATEMENT NO. 24
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

CARBON COUNTY

	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent of Total Tax		Taxes Charged	Percent of Total Tax		Taxes Charged	Percent of Total Tax		Taxes Charged	Percent of Total Tax		Taxes Charged	Percent of Total Tax		Taxes Charged	Percent of Total Tax	
City and Town Lots.....	\$ 41,654.20	5.06	\$ 40,401.78	5.18	\$ 42,123.59	5.63	\$ 43,787.06	5.62	\$ 40,399.79	5.38	\$ 35,662.38	5.30						
Improved Farm Land {Dry {Irrigated}	12,041.00	1.46	11,859.59	1.52	12,465.36	1.67	13,448.67	1.72	12,247.56	1.63	10,107.66	1.67						
Unimproved Farm Land.....	2,505.85	.30	2,232.56	.29	2,279.11	.30	2,411.33	.31	1,510.15	.20	1,315.62	.22						
Grazing Land.....	139.16	.02	144.56	.02	153.92	.02	162.18	.02	157.08	.02	171.25	.03						
Other Land.....	17,459.35	2.12	17,456.50	2.24	19,229.92	2.57	20,957.13	2.69	20,220.72	2.69	17,181.25	2.84						
Improvements on Lots.....	4,089.00	.50	4,450.54	.57	5,436.54	.73	5,700.91	.73	5,395.51	.72	4,368.74	.72						
Improvements on Acreage.....	95,778.28	11.64	90,862.53	11.64	92,220.04	12.33	96,956.08	12.44	92,047.59	12.26	70,105.50	11.59						
Range Horses or Mules.....	5,473.54	.66	6,307.62	.81	6,454.37	.86	6,725.08	.86	6,236.23	.83	4,568.35	.75						
Other Horses or Mules.....	272.35	.03	70.29	.01	89.48	.01	137.19	.02	46.79	.01	101.90	.02						
Range Cattle.....	404.01	.05	302.41	.04	289.92	.04	333.06	.04	363.26	.05	288.13	.04						
Other Cattle.....	791.98	.10	563.50	.07	398.14	.05	261.57	.03	602.00	.08	553.40	.09						
Sheep.....	1,152.56	.14	703.56	.09	686.67	.09	635.63	.08	463.35	.06	549.28	.09						
Goats.....	3,525.69	.42	1,559.63	.20	1,077.13	.14	1,696.26	.22	2,218.84	.30	1,799.72	.30						
Swine.....	474.28	.06	92.48	.01	96.67	.01	156.62	.02	272.51	.04	41.17	.01						
Poultry.....	43.48	.01	41.70	.01	24.72	.01	25.30	.00	20.61	.00	22.02	.01						
Merchandise.....	24,281.59	2.95	19,258.05	2.47	13,075.40	1.71	14,679.95	1.88	12,244.23	1.63	10,750.76	1.78						
Implement, Tools, Machinery.....	2,021.29	.24	2,341.10	.30	2,010.71	.27	1,752.39	.23	2,836.37	.31	1,783.79	.30						
Motor Vehicles.....	18,014.79	2.19	15,307.84	1.96	11,645.71	1.56	12,176.05	1.56	13,688.34	1.82	14,428.67	2.58						
Household Furnishings.....	22,810.48	2.77	11,965.83	1.53	12,439.47	1.63	12,122.65	1.55	12,839.95	1.64	10,343.86	1.71						
Per'al Prop. Not Otherwise Enum.	5,233.18	.64	8,721.25	1.12	9,233.88	1.23	7,257.28	.94	8,091.70	1.08	6,556.81	1.08						
Bus Lines.....	159.02	.02	117.51	.01	83.95	.01	77.75	.01	91.19	.01	184.77	.03						
Car Companies.....	5,233.18	.64	4,181.02	.54	3,884.23	.52	3,483.50	.45	4,541.01	.60	3,820.00	.63						
Express Companies.....	159.02	.02	149.95	.02	152.22	.02	159.92	.02	153.95	.02	117.99	.02						
Gas Companies.....	17,121.71	2.08	16,826.20	2.15	17,086.35	2.28	18,336.17	2.35	17,856.97	2.38	14,956.12	2.47						
Power Companies.....	172,029.19	20.90	168,541.44	21.59	164,886.94	22.04	174,458.33	22.38	169,925.12	22.63	142,620.84	23.58						
Railroad Companies.....	794.45	.10	782.58	.10	776.71	.10	750.74	.10	725.01	.10	604.39	.10						
Telephone Companies.....	6,387.44	.77	5,159.60	.66	6,265.54	.84	7,046.67	.90	6,627.92	.88	5,967.14	.99						
Terminal Companies.....																		
Water Companies.....																		
Mining Companies.....																		
TOTALS.....	\$823,136.25	100.00	\$780,523.17	100.00	\$748,235.68	100.00	\$779,672.00	100.00	\$750,831.95	100.00	\$604,930.46	100.00						

NOTE—(See note on Beaver County)

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 25
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

DAGGETT COUNTY

	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent- age of Total Tax	\$	Taxes Charged	Percent- age of Total Tax	\$	Taxes Charged	Percent- age of Total Tax	\$	Taxes Charged	Percent- age of Total Tax	\$	Taxes Charged	Percent- age of Total Tax	\$	Taxes Charged	Percent- age of Total Tax	\$
City and Town Lots.....	51.91	.52		50.78	.67		62.96	.68		63.48	.66		60.79	.68		48.01		
Improved Farm Land {Dry {Irrigated}	4,036.20	40.71		3,050.45	40.23		3,577.15	38.33		3,592.71	37.51		3,480.41	38.99		1,822.60		
Fruit Land.....	726.01	7.32		331.79	4.38		389.04	4.23		379.07	3.96		368.57	4.13		281.81		
Unimproved Farm Land.....																		
Grazing Land.....	1,607.54	16.21		1,220.87	16.10		1,573.12	17.12		1,706.72	17.82		1,652.90	18.51		1,248.38		
Other Land.....	214.02	2.16		267.69	3.53		357.43	3.89		269.53	2.81		263.76	2.95		226.22		
Improvements on Lots.....	168.17	1.70		164.50	2.17		208.25	2.27		200.07	2.09		210.24	2.36		163.82		
Range Horses on Acreage.....	964.95	9.73		932.18	12.29		1,125.16	12.25		1,168.93	12.20		1,147.92	12.86		1,607.00		
Other Horses or Mules.....	45.84	.46		51.79	.68		52.07	.57		69.55	.73		87.36	.92		29.52		
Other Horses or Mules.....	209.27	2.11		132.45	2.01		129.11	1.41		145.98	1.53		156.79	1.76		172.51		
Range Cattle.....	436.49	4.40		437.07	5.76		507.18	5.52		415.61	4.34		285.27	3.19		452.08		
Other Cattle.....	99.85	1.01		86.03	1.14		91.30	.99		90.07	.94		55.06	.62		77.45		
Sheep.....	694.69	7.02		425.03	5.61		533.77	6.35		793.85	8.29		376.79	4.22		471.25		
Goats.....																		
Swine.....	14.02	.14		5.55	.07		4.36	.05		6.87	.07		4.03	.05		.64		
Poultry.....																		
Merchandise.....	171.44	1.73		148	.02		124.95	1.36		103.7	.11		12.14	.14		8.14		
Implement, Tools, Machinery.....	180.89	1.83		173.83	2.29		147.37	1.60		153.14	1.60		164.57	1.84		131.55		
Motor Vehicles.....	154.03	1.55		107.10	1.41		117.60	1.28		172.53	1.80		206.28	2.31		146.33		
Household Furnishings.....										136.10	1.42		153.24	1.72		128.58		
Per'al Prop. Not Otherwise Enum.										89.04	.93		81.96	.92		55.22		
Bus Lines.....	138.88	1.40		124.59	1.64		102.88	1.12		113.62	1.19		39.36	.44		40.46		
Car Companies.....																6.92		
Express Companies.....																		
Gas Companies.....																		
Power Companies.....																		
Railroad Companies.....													168.67	1.89		109.22		
Telegraph Companies.....																		
Telephone Companies.....																		
Terminal Companies.....																		
Water Companies.....																		
Water Companies.....																		
Mining Companies.....																		
TOTALS.....	\$ 9,914.20	100.00	\$	7,583.18	100.00	\$	9,187.95	100.00	\$	9,577.24	100.00	\$	8,926.63	100.00	\$	7,235.13	100.00	\$

NOTE—(See note on Beaver County).

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 26
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

DAVIS COUNTY

	1931	1932	1933	1934	1935	1936
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots.....	\$47,272.89	10.19	\$43,510.60	10.20	\$41,581.46	10.02
Improved Farm Land {Dry {Irrig'ed}	89,552.88	19.30	85,481.78	20.04	78,519.46	18.99
Unimproved Farm Land.....	10,727.18	2.31	8,181.64	1.92	11,738.57	2.77
Grazing Land.....	992.59	0.22	888.75	0.21	11,974.68	2.89
Other Land.....	5,077.80	1.09	2,847.90	0.67	8,111.52	2.00
Improvements on Lots.....	17,540.46	3.78	18,255.23	4.28	9,949.90	2.35
Range Horses or Mules.....	58,222.00	12.55	53,487.68	12.54	3,751.99	0.88
Other Horses or Mules.....	28,275.98	6.09	25,992.97	6.10	56,065.03	13.24
Other Cattle.....	207.87	0.04	182.52	0.04	26,478.21	6.25
Other Cattle.....	1,963.47	0.42	1,400.53	0.33	172.57	0.04
Sheep.....	1,288.22	0.28	1,256.78	0.29	1,566.73	0.37
Goats.....	808.69	0.18	2,982.70	0.70	801.84	0.19
Swine.....	43.86	0.01	431.28	0.10	2,120.92	0.51
Poultry.....	167.60	0.04	93.80	0.02	777.96	0.19
Merchandise, Tools, Machinery.....	15,056.20	3.24	372.03	0.09	41.27	0.01
Motor Vehicles.....	11,341.07	2.44	14,270.23	3.35	84.35	0.02
Household Furnishings.....	9,535.21	2.06	8,096.47	1.93	305.02	0.07
Peral Prop. Not Otherwise Enum.	6,740.99	1.45	4,954.68	1.16	9,067.63	2.19
Bus Companies.....	292.30	0.06	2,655.59	0.60	10,659.20	2.57
Express Companies.....	2,579.07	0.56	2,824.53	0.64	10,207.37	2.46
Gas Companies.....	21.97	0.01	20.30	0.00	5,417.74	1.31
Power Companies.....	6,750.91	1.46	6,263.31	1.47	283.91	0.07
Railroad Companies.....	34,129.61	7.36	31,166.02	7.31	2,464.56	0.59
Telephone Companies.....	102,629.11	22.12	96,334.24	22.36	8,309.48	2.00
Terminal Companies.....	2,242.94	0.48	1,913.62	0.45	25,609.51	6.18
Water Companies.....	4,167.60	0.93	4,862.67	1.14	101,003.02	24.36
Mining Companies.....	406.81	0.09	377.03	0.09	1,701.41	0.41
TOTALS.....	\$463,987.54	100.00	\$426,428.93	100.00	\$375,896.67	100.00

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 27
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

DUCHESE COUNTY

	1931	1932	1933	1934	1935	1936
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots.....	\$14,830.22	7.86	\$11,228.34	7.26	\$9,455.78	6.44
Improved Farm Land {Dry {Irrig'ed}	46,512.04	24.64	39,189.50	25.33	31,966.87	22.77
Unimproved Farm Land.....	13,288.93	7.04	11,641.75	7.53	10,197.72	7.26
Fruit Land.....	31,103.30	16.48	22,914.99	14.81	24,113.90	17.17
Grazing Land.....	4,237.25	2.25	4,716.32	3.05	4,529.97	3.23
Improvements on Lots.....	21,233.11	11.26	18,873.63	12.20	17,815.97	12.69
Range Horses or Mules.....	5,158.82	2.73	5,083.56	3.29	4,957.64	3.46
Other Horses or Mules.....	529.07	0.28	476.78	0.31	382.74	0.27
Other Cattle.....	2,933.38	1.26	2,057.15	1.33	1,560.11	1.11
Other Cattle.....	6,174.53	3.27	3,805.00	2.48	5,129.13	3.65
Sheep.....	4,659.79	2.47	3,585.08	2.29	3,585.53	2.55
Goats.....	8,870.92	4.70	4,821.79	3.12	3,684.58	2.62
Swine.....	6.38	0.00	6.75	0.01	3.97	0.00
Poultry.....	176.20	0.09	114.18	0.07	59.21	0.04
Merchandise, Tools, Machinery.....	10,024.88	5.31	6,546.38	4.23	74.30	0.05
Motor Vehicles.....	2,751.95	1.46	2,605.07	1.68	5,378.05	3.83
Household Furnishings.....	5,055.42	2.68	3,561.46	2.30	2,829.19	2.02
Peral Prop. Not Otherwise Enum.	5,130.40	2.72	2,133.77	1.52	2,963.31	2.11
Bus Lines.....	1,093.23	0.58	1,040.25	0.74	1,961.92	1.52
Car Companies.....	65.94	0.04	71.90	0.05	551.48	0.43
Express Companies.....	.....	.....	.....	.....	88.11	0.07
Gas Companies.....	.....	.....	.....	.....	83.25	0.06
Power Companies.....	3,193.92	1.69	3,329.61	2.15	88.25	0.06
Railroad Companies.....	.....	.....	.....	.....	4,627.18	3.58
Telephone Companies.....	.....	.....	.....	.....	2,188.29	1.69
Terminal Companies.....	2,043.10	1.08	2,291.78	1.48	3,136.59	2.42
Water Companies.....	.....	.....	.....	.....	1,961.92	1.52
Mining Companies.....	1,376.90	0.73	1,307.09	0.84	551.48	0.43
TOTALS.....	\$188,740.51	100.00	\$154,696.32	100.00	\$129,420.91	100.00

NOTE—(See note on Beaver County).

STATEMENT NO. 28
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of
EMERY COUNTY																		
City and Town Lots.....	\$ 6,420.55	2.89		\$ 6,294.68	2.95		\$ 6,219.27	3.15		\$ 6,230.75	3.17		\$ 6,234.28	3.17		\$ 5,903.14	3.87	
Improved Farm Land {Dry.....	33,968.84	15.30		32,012.09	15.02		25,284.83	12.82		25,433.14	12.95		24,874.87	12.66		22,805.58	13.03	
Unimproved Farm Land {Irrig'd}.....	8,712.73	3.92		9,138.52	4.29		8,957.76	4.54		9,085.72	4.61		8,700.52	4.43		7,734.13	4.42	
Fruit Land.....	191.31	.09		146.03	.07		133.12	.07		132.41	.07		128.82	.07		95.01	.05	
Grazing Land.....	1,497.10	.67		1,518.28	.71		1,602.11	.81		1,285.73	.66		1,324.52	.67		1,452.72	.72	
Other Land.....	508.53	.23		419.32	.20		433.43	.25		319.87	.16		225.24	.11		199.20	.11	
Improvements on Lots.....	13,240.62	5.97		12,795.33	6.00		14,275.01	7.24		14,321.57	7.29		14,702.50	7.53		11,768.64	6.72	
Range Horses or Mules.....	5,536.19	2.49		5,570.78	2.61		7,614.76	3.86		7,522.45	3.83		6,506.26	3.31		5,918.43	3.38	
Other Horses or Mules.....	470.39	.21		307.56	.14		262.42	.13		236.43	.12		384.72	.20		378.49	.22	
Range Cattle.....	1,286.14	.58		1,080.42	.51		2,833.56	1.44		1,086.46	.55		1,244.80	.63		1,177.10	.67	
Other Cattle.....	4,306.37	1.94		3,670.54	1.72		2,833.56	1.44		2,147.58	1.09		2,930.80	1.49		3,955.94	2.26	
Sheep.....	3,328.63	1.50		2,060.05	.97		1,670.15	.85		1,233.27	.63		1,346.00	.68		1,500.73	.86	
Goats.....	6,340.16	2.85		1,743.90	.82		1,578.20	.80		1,789.10	.89		2,971.84	1.51		2,192.14	1.25	
Swine.....	2.97	.00		81.94	.02		23.32	.01		17.12	.01		3.76	.00		71.07	.04	
Poultry.....	89.26	.04		23.87	.01		16.94	.01		14.24	.01		53.08	.03		56.21	.03	
Merchandise.....	1,396.93	1.98		3,705.39	1.74		3,084.71	1.54		3,135.42	1.60		2,875.04	1.46		2,124.42	1.21	
Implements, Tools, Machinery.....	1,446.82	.66		1,235.55	.58		1,294.41	.66		1,003.19	.51		1,058.34	.54		797.44	.46	
Motor Vehicles.....	3,156.23	1.42		2,683.45	1.26		1,830.22	.93		1,639.02	.83		2,475.00	1.26		3,114.07	1.78	
Household Furnishings.....	1,672.88	.75		1,268.19	.59		410.75	.21		45.42	.02		505.72	.26		523.80	.30	
Per'al Prop. Not Oth'wise Enum.....	1,879.27	.85		530.89	.25		998.41	.51		1,337.56	.68		1,047.08	.53		1,022.69	.58	
Bus Lines.....	11.70	.01		27.21	.01		20.80	.01		2.30	.00		18.64	.01		161.27	.09	
Car Companies.....	9,631.61	4.34		10,312.21	4.84		10,044.27	5.09		10,178.98	5.18		9,973.89	5.07		9,582.95	5.47	
Express Companies.....	67,808.42	30.55		67,399.72	31.62		63,950.03	32.42		64,738.98	32.99		63,978.49	32.55		59,907.64	33.82	
Power Companies.....	787.88	.36		771.68	.36		732.57	.38		689.80	.35		637.47	.35		610.27	.35	
Railroad Companies.....	1,641.20	.74		1,644.16	.77		1,662.90	.84		1,635.91	.83		1,610.78	.82		1,501.23	.86	
Telephone Companies.....																		
Terminal Companies.....																		
Water Companies.....																		
Mining Companies.....																		
TOTALS.....	\$21,988.58	100.00		\$21,171.06	100.00		\$19,226.41	100.00		\$19,392.38	100.00		\$19,560.83	100.00		\$17,576.40	100.00	

NOTE—(See note on Beaver County).

STATEMENT NO. 29
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of
GARFIELD COUNTY																		
City and Town Lots.....	\$ 6,486.25	7.61		\$ 6,326.05	8.38		\$ 6,476.68	9.80		\$ 7,867.11	12.08		\$ 8,302.14	11.92		\$ 8,031.21	11.94	
Improved Farm Land {Dry.....	20,870.31	24.47		20,780.19	26.68		16,645.31	25.20		14,923.99	22.91		15,980.78	22.95		14,042.17	20.85	
Unimproved Farm Land {Irrig'd}.....	6,713.33	7.87		6,446.38	8.28		4,829.59	7.31		4,492.06	6.90		4,569.49	6.56		4,495.21	6.63	
Fruit Land.....																		
Grazing Land.....	8,666.17	10.16		8,430.14	10.82		6,498.37	9.84		6,600.84	10.13		7,016.18	10.08		6,250.12	9.29	
Other Land.....	11,534.89	13.52		11,455.61	14.71		11,079.94	16.77		11,153.03	17.12		11,934.31	17.14		10,927.04	16.25	
Improvements on Lots.....	1,553.25	1.94		1,074.29	1.38		1,222.37	1.85		824.31	1.27		913.50	1.31		832.98	1.24	
Range Horses or Mules.....	366.15	.43		346.15	.44		162.51	.25		54.97	.08		322.79	.46		204.36	.30	
Other Horses or Mules.....	998.41	1.17		778.71	1.00		771.95	1.17		850.46	1.31		737.87	1.06		794.12	1.18	
Range Cattle.....	3,836.70	3.97		2,756.69	3.54		2,585.39	3.91		2,050.33	3.15		3,344.53	4.80		3,452.13	5.13	
Other Cattle.....	2,052.05	2.41		1,551.77	1.99		1,181.49	1.79		880.85	1.35		696.94	1.00		628.35	.94	
Sheep.....	7,553.87	8.86		8,781.61	4.85		3,397.51	5.14		3,938.46	6.05		3,302.89	4.75		5,158.15	7.67	
Goats.....	45.32	.05		3.19	.01		2.08	.00										
Swine.....	39.24	.04		22.90	.03		25.33	.04		26.17	.04		24.11	.04		19.07	.03	
Poultry.....																		
Merchandise.....	2,435.38	2.85		1,807.47	2.32		1,530.19	2.32		1,641.33	2.52		1,685.85	2.42		1,401.62	2.08	
Implements, Tools, Machinery.....	1,245.84	1.46		908.01	1.17		684.63	1.04		702.15	1.08		1,152.35	1.66		624.74	.93	
Motor Vehicles.....	2,308.53	2.71		1,816.91	2.33		841.82	1.27		1,305.95	2.00		1,830.20	2.68		2,854.14	4.24	
Household Furnishings.....							1,233.25	1.87		1,103.89	1.69		1,081.30	1.55		994.46	1.48	
Per'al Prop. Not Oth'wise Enum.....	1,822.61	2.14		515.65	.66		124.49	.19		119.17	.18		66.16	.10		109.29	.16	
Bus Lines.....	4,627.70	5.43		4,478.13	5.75		3,985.67	6.04		3,837.83	5.89		3,900.00	5.60		3,710.01	5.52	
Car Companies.....																		
Express Companies.....																		
Gas Companies.....																		
Power Companies.....	765.48	.90		695.97	.89		572.86	.87		635.14	.98		656.21	.94		658.62	.98	
Railroad Companies.....																		
Telephone Companies.....	1,577.90	1.85		1,647.13	2.11		1,566.28	2.37		1,576.03	2.42		1,498.35	2.15		1,490.94	2.22	
Terminal Companies.....																		
Water Companies.....																		
Mining Companies.....	137.78	.16		181.28	.23		191.86	.29		156.09	.29		196.54	.28		178.19	.27	
TOTALS.....	\$ 85,287.16	100.00		\$ 77,895.12	100.00		\$ 66,057.12	100.00		\$ 65,137.75	100.00		\$ 69,628.69	100.00		\$ 67,253.32	100.00	

NOTE—(See note on Beaver County).

STATEMENT NO. 30
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

GRAND COUNTY	1931		1932		1933		1934		1935		1936	
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots.....	\$ 1,526.79	1.29	\$ 1,421.35	1.32	\$ 1,517.61	1.40	\$ 1,593.67	1.41	\$ 2,013.76	1.65	\$ 1,758.34	1.64
Improved Farm Land (Dry {	6,004.84	5.07	5,494.30	5.10	5,023.48	4.64	5,307.11	4.68	5,582.86	4.58	4,928.31	4.59
{Irrigated}	1,159.85	.98	887.40	.82	788.37	.73	818.30	.72	780.09	.64	598.94	.56
Unimproved Farm Land.....	10,226	.01	10,559	.01	11,555	.01	12,177	.01	12,332	.01	10,938	.01
Grazing Land.....	4,227.46	3.57	4,033.25	3.76	3,755.19	3.47	4,113.72	3.63	4,435.74	3.64	4,116.35	3.84
Other Land.....	3,195.00	2.70	3,191.33	2.96	3,067.97	2.83	3,047.31	2.69	3,413.62	2.80	2,978.29	2.78
Improvements on Lots.....	3,951.88	3.34	3,703.84	3.44	3,718.05	3.43	4,272.63	3.77	5,435.63	4.47	3,715.64	3.46
Improvements on Acreage.....	2,169.11	1.83	1,992.87	1.85	2,330.57	2.20	2,315.38	2.04	2,765.38	2.27	2,133.46	1.99
Range Horses or Mules.....	104.85	.09	97.88	.06	138.48	.13	84.11	.07	142.72	.12	122.35	.11
Other Horses or Mules.....	628.62	.53	424.01	.39	401.22	.37	353.41	.31	605.81	.50	536.60	.50
Range Cattle.....	2,935.02	2.48	2,484.57	2.31	2,574.26	2.38	2,547.91	2.25	3,082.22	2.53	3,377.21	3.15
Other Cattle.....	508.36	.43	357.01	.33	274.72	.25	291.70	.26	454.26	.37	461.65	.43
Sheep.....	9,317.43	7.87	5,300.20	4.32	6,576.39	6.08	6,999.81	6.18	8,049.83	6.61	7,454.05	6.95
Goats.....	2.68	.00	2.64	.00	3.25	.00	1.02	.00	2.40	.00	1.34	.00
Swine.....	8.96	.01	5.22	.01	2.99	.00	.79	.00	11.14	.01	16.45	.01
Poultry.....	1,810.79	1.53	1,740.19	1.62	1,358.80	1.26	1,436.36	1.27	2,058	.02	18.40	.02
Merchandise.....	834.37	.70	730.83	.68	500.68	.46	355.23	.31	496.25	.41	1,501.58	1.40
Motor Vehicles.....	1,187.75	1.00	1,017.26	.95	855.18	.79	815.52	.72	1,545.79	1.27	1,344.10	1.25
Household Furnishings.....	928.19	.78	402.85	.37	3.60	.00	14.22	.01	850.70	.70	648.67	.60
Per'al Prop. Not Otherwise Enum.....	1,898.27	1.60	1,459.92	1.38	1,423.80	1.32	1,273.20	1.13	1,732.48	1.42	1,547.55	1.44
Bus Lines.....	7.84	.01	6.88	.01	7.50	.01	7.90	.01	8.00	.01	4.97	.00
Car Companies.....	2,445.36	2.06	2,360.66	2.19	2,615.16	2.42	2,751.54	2.43	2,876.97	2.36	2,669.00	2.49
Express Companies.....	68,064.61	57.48	65,663.98	60.96	65,298.15	60.32	68,781.44	60.67	69,724.61	57.26	61,879.68	57.67
Power Companies.....	941.70	.80	908.65	.84	928.71	.86	877.53	.77	888.64	.73	788.67	.74
Railroad Companies.....	1,205.09	1.02	1,216.55	1.13	1,255.38	1.19	1,285.91	1.13	1,335.12	1.10	1,186.11	1.11
Telephone Companies.....	156.07	.13	129.27	.12	129.27	.12	129.27	.12	175.49	.14	153.60	.14
Terminal Companies.....	3,188.89	2.69	2,643.97	2.45	2,724.78	2.52	2,985.76	2.63	2,746.43	2.26	2,062.89	1.92
Water Companies.....												
Mining Companies.....												
TOTALS.....	\$118,420.04	100.00	\$107,728.92	100.00	\$108,245.62	100.00	\$113,368.46	100.00	\$121,764.76	100.00	\$107,292.67	100.00

NOTE—(See note on Beaver County).

STATEMENT NO. 31
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

IRON COUNTY	1931		1932		1933		1934		1935		1936	
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots.....	\$ 25,599.60	8.12	\$ 24,667.33	8.40	\$ 23,153.47	8.50	\$ 23,879.19	9.24	\$ 22,011.14	8.53	\$ 20,214.13	8.85
Improved Farm Land (Dry {	28,166.73	8.94	27,147.53	9.24	24,085.73	8.34	18,524.21	7.17	17,283.95	6.70	13,753.96	6.02
{Irrigated}	33,137.76	10.52	33,077.58	11.26	27,598.97	10.13	12,510.43	4.84	14,577.39	5.65	11,175.58	4.90
Unimproved Farm Land.....	11,378.07	3.61	10,289.46	3.48	10,148.45	3.73	9,111.20	3.52	8,218.50	3.19	6,868.07	3.01
Grazing Land.....	10,968.48	3.48	11,139.63	3.79	11,568.48	4.25	10,269.22	7.84	14,802.59	5.74	12,520.62	5.48
Other Land.....	38,045.60	12.07	36,876.21	12.55	35,132.21	12.90	38,129.69	14.75	48,272.42	18.71	37,881.40	16.58
Improvements on Lots.....	1,561.95	.49	1,656.88	.56	1,457.52	.53	1,463.88	.57	1,785.54	.69	1,225.31	.54
Improvements on Acreage.....	134.67	.04	115.08	.04	100.69	.03	146.50	.06	150.26	.06	179.48	.08
Range Horses or Mules.....	641.26	.20	558.99	.19	638.15	.23	624.67	.24	513.33	.20	445.03	.20
Other Horses or Mules.....	2,065.67	.66	1,283.20	.44	1,136.08	.41	772.35	.30	700.10	.27	926.71	.41
Range Cattle.....	2,377.85	.75	1,874.15	.64	1,659.99	.61	1,434.69	.55	1,031.04	.40	1,294.46	.57
Other Cattle.....	14,363.86	4.56	5,880.09	2.00	5,321.82	2.02	7,168.44	2.77	6,457.35	2.50	6,915.05	3.03
Sheep.....	122.50	.04	75.06	.03	40.89	.01	2.50	.00	5.14	.00	6.915.05	3.03
Goats.....	47.46	.02	40.21	.01	32.74	.01	44.74	.02	41.54	.02	32.72	.01
Swine.....	7,217.64	2.29	6,035.11	2.06	4,594.45	1.69	4,553.92	1.88	4,475.21	1.73	4,406.01	1.93
Poultry.....	913.37	.29	1,098.18	.37	689.40	.25	655.99	.26	622.84	.24	571.57	.25
Merchandise.....	6,364.80	2.02	5,673.90	1.93	3,227.18	1.18	4,043.54	1.56	4,880.14	1.89	6,319.89	2.77
Motor Vehicles.....	5,967.62	1.89	2,128.95	.72	1,475.14	.54	1,731.48	.67	1,338.47	.52	1,504.71	.66
Household Furnishings.....	2,762.43	.88	962.04	.33	675.19	.25	632.09	.24	911.11	.35	961.19	.42
Per'al Prop. Not Otherwise Enum.....	10,448.06	3.32	9,539.52	3.25	9,231.43	3.38	9,582.80	3.71	9,924.41	3.85	8,078.78	3.54
Bus Lines.....	19.55	.01	22.97	.01	24.46	.00	22.36	.01	1,978.42	.77	1,844.88	.81
Car Companies.....	7,320.66	2.32	7,143.32	2.43	6,926.71	2.54	6,563.17	2.54	6,013.98	2.33	5,515.13	2.41
Express Companies.....	88,785.50	28.18	87,950.73	29.93	83,276.72	30.57	78,778.52	30.47	73,946.20	28.66	66,777.74	29.25
Power Companies.....	2,594.90	.82	1,627.97	.55	1,495.85	.55	1,289.62	.50	3,346.71	1.30	1,217.34	.53
Railroad Companies.....	5,533.89	1.76	7,691.10	2.62	7,635.26	2.90	7,722.04	2.99	5,172.06	2.00	6,458.90	2.82
Telephone Companies.....												
Terminal Companies.....												
Water Companies.....												
Mining Companies.....												
TOTALS.....	\$315,097.32	100.00	\$293,517.39	100.00	\$272,340.85	100.00	\$258,527.59	100.00	\$258,008.14	100.00	\$228,300.96	100.00

NOTE—(See note on Beaver County).

STATEMENT NO. 32
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

JUAB COUNTY

	1931	1932	1933	1934	1935	1936
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots.....	\$ 15,650.55	5.41	\$ 13,974.00	5.38	\$ 13,139.25	5.32
Improved Farm Land (Dry {Irrig'ed})	39,041.15	13.48	20,470.62	7.54	17,073.76	6.92
Unimproved Farm Land.....	6,115.01	2.11	17,095.91	6.30	19,201.07	7.86
Fruit Land.....	123.61	0.04	4,584.21	1.69	10,400.75	4.25
Grazing Land.....	12,371.69	4.27	11,693.05	4.31	13,614.49	5.51
Other Land.....	999.70	0.35	771.14	0.28	3,514.15	1.42
Improvements on Lots.....	41,122.56	14.20	37,812.54	13.93	135.16	0.05
Improvements on Acreage.....	2,678.61	0.93	2,534.09	0.93	132.70	0.05
Range Horses or Mules.....	254.64	0.09	284.45	0.10	9,913.19	4.06
Other Horses or Mules.....	1,086.15	0.37	774.75	0.29	426.42	0.17
Range Cattle.....	2,760.82	0.95	1,938.89	0.71	1,674.78	0.67
Other Cattle.....	1,703.02	0.59	931.84	0.34	1,079.36	0.44
Sheep.....	13,341.78	4.61	10,540.01	3.88	488.19	0.20
Goats.....	110.12	0.04	67.21	0.02	6,761.50	2.77
Poultry.....	7,866.89	2.72	800.44	0.29	1,438.00	0.58
Merchandise.....	3,843.57	1.15	2,644.09	0.97	36.93	0.02
Implements, Tools, Machinery.....	5,548.95	1.92	6,044.09	2.23	139.24	0.06
Motor Vehicles.....	1,115.01	0.39	2,419.26	0.89	4,371.29	1.79
Household Furnishings.....	5,696.33	1.97	3,711.15	1.37	1,807.62	0.74
Per'al Prop. Not Otherwise Enum.	378.45	0.13	1,122.81	0.41	3,945.19	1.61
Car Companies.....	3,104.31	1.07	2,596.65	0.96	3,625.52	1.48
Express Companies.....	15.80	0.01	16.17	0.01	227.09	0.09
Gas Companies.....	5,684.32	1.96	5,843.84	2.15	348.28	0.14
Power Companies.....	95,356.95	32.94	97,462.87	35.90	2,636.43	1.08
Railroad Companies.....	1,384.81	0.48	1,427.83	0.52	1,993.14	0.81
Telephone Companies.....	4,438.01	1.53	4,452.06	1.64	13.43	0.01
Terminal Companies.....	19,352.63	6.63	18,101.66	6.67	5,539.50	2.24
Water Companies.....	19,352.63	6.63	18,101.66	6.67	94,241.76	38.16
Mining Companies.....	19,352.63	6.63	18,101.66	6.67	1,233.68	0.50
TOTALS.....	\$289,520.43	100.00	\$271,510.78	100.00	\$246,950.56	100.00
					\$244,398.85	100.00
					\$232,487.93	100.00

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 33
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

KANE COUNTY

	1931	1932	1933	1934	1935	1936
	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots.....	\$ 3,861.32	6.23	\$ 3,450.16	7.23	\$ 3,496.85	7.40
Improved Farm Land (Dry {Irrig'ed})	5,003.07	8.08	2,822.86	5.59	2,620.60	5.56
Unimproved Farm Land.....	157.38	0.26	4,451.53	9.32	4,173.95	8.83
Fruit Land.....	19,518.38	31.51	14,047.41	29.42	9,539.50	20.42
Grazing Land.....	64.24	0.10	1,142.57	2.39	2,077.31	4.51
Other Land.....	10,588.38	17.09	9,858.45	20.65	3,064.41	6.71
Improvements on Lots.....	1,445.25	2.33	1,867.13	3.96	3,489.56	7.61
Range Horses or Mules.....	14.19	0.02	38.58	0.08	314.47	0.68
Other Horses or Mules.....	432.77	0.70	324.01	0.68	185.15	0.40
Range Cattle.....	1,049.52	1.70	740.79	1.55	835.72	1.82
Other Cattle.....	6,745.57	1.09	503.06	1.05	332.72	0.72
Sheep.....	6,108.56	9.86	3,197.78	6.70	4,432.19	9.64
Goats.....	634.12	1.02	200.03	0.42	3,892.35	8.30
Poultry.....	16.71	0.03	10.89	0.02	252.35	0.54
Merchandise.....	2,027.27	3.27	1,874.04	3.90	945.02	2.07
Implements, Tools, Machinery.....	1,112.49	1.80	472.34	0.99	1,314.77	2.88
Motor Vehicles.....	1,833.81	3.12	1,622.62	3.40	507.96	1.10
Household Furnishings.....	4,812.86	6.96	1,856.48	3.96	945.13	2.07
Per'al Prop. Not Otherwise Enum.	2,075.49	3.35	2,487.76	5.21	1,538.68	3.41
Bus Lines.....			1,375.09	2.88	850.79	1.86
Car Companies.....			1,375.09	2.88	1,280.20	2.71
Express Companies.....					1,280.20	2.71
Gas Companies.....					1,280.20	2.71
Power Companies.....					1,280.20	2.71
Railroad Companies.....					1,280.20	2.71
Telephone Companies.....					1,280.20	2.71
Terminal Companies.....					1,280.20	2.71
Water Companies.....					1,280.20	2.71
Mining Companies.....					1,280.20	2.71
TOTALS.....	\$ 61,949.60	100.00	\$ 47,750.97	100.00	\$ 45,830.23	100.00
					\$ 47,240.58	100.00
					\$ 47,065.31	100.00
					\$ 42,349.03	100.00

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 34
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

	1931		1932		1933		1934		1935		1936	
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 3,674.54	3.82	\$ 4,332.86	4.48	\$ 5,133.62	4.26	\$ 13,019.73	4.55	\$ 13,160.38	4.65	\$ 11,248.17	4.72
Improved Farm Land (Dry.....)	80,796.31	22.58	65,847.55	1.38	9,780.15	2.71	4,660.54	1.63	1,862.11	.48	3,490.58	1.46
Unimproved Farm Land (Irrig'ed).....	10,589.28	2.96	14,165.56	4.41	12,474.22	20.44	46,878.84	16.38	47,484.21	16.79	36,978.73	15.52
Fruit Land.....	18,485.40	5.17	19,783.12	6.15	19,442.66	5.41	15,580.79	5.45	17,722.24	6.27	14,038.92	5.89
Grazing Land.....	3,105.55	.87	2,872.96	.89	2,407.10	.67	2,028.36	.71	1,810.10	.64	773.76	.32
Improvements on Lots.....	27,628.26	7.72	28,417.29	8.84	33,078.01	9.21	29,087.78	10.17	29,124.96	10.30	22,891.05	9.40
Range Horses or Mules.....	8,934.20	2.50	7,475.80	2.32	9,179.61	2.56	6,865.15	2.40	6,559.65	2.32	4,587.13	1.92
Other Horses or Mules.....	38.55	.01	27.86	.01	33.66	.01	20.46	.01	79.89	.03	44.55	.02
Range Cattle.....	2,250.47	.63	1,377.50	.43	1,742.19	.49	1,690.01	.59	1,615.74	.57	1,393.73	.58
Other Cattle.....	6,951.84	1.94	4,597.72	1.43	4,649.77	1.29	3,407.10	1.19	3,127.85	1.10	3,821.31	1.43
Sheep.....	4,870.07	1.22	3,054.89	.95	3,145.24	.88	2,376.36	.83	1,831.04	.65	1,716.92	.72
Goats.....	36,102.97	10.09	16,894.30	5.25	17,765.25	4.95	12,656.19	4.42	11,115.44	3.93	16,430.70	6.90
Swine.....	277.82	.08	94.94	.03	54.88	.02	36.38	.01	39.68	.01	73.88	.03
Poultry.....	8,745.63	2.44	7,110.14	2.21	6,393.70	1.78	5,598.75	1.96	5,364.18	1.90	4,189.80	1.76
Merchandise.....	2,310.79	.65	1,498.06	.47	1,488.80	.40	1,201.05	.42	1,175.33	.42	922.65	.39
Motor Vehicles.....	5,147.17	1.44	4,292.35	1.31	3,466.55	.97	3,614.50	1.26	5,077.92	1.80	4,918.17	2.06
Household Furnishings.....	5,110.61	1.43	2,199.36	.68	2,163.27	.60	2,086.31	.73	2,070.12	.73	1,873.64	.79
Per'al Prop. Not Otherwise Enum.....	468.18	.13	1,378.57	.43	1,389.79	.37	879.56	.31	421.09	.15	487.77	.20
Bus Lines.....	3,706.96	1.03	3,013.25	.94	3,124.02	.87	170.25	.06	427.08	.15	520.05	.22
Express Companies.....	19.17	.01	19.17	.01	24.14	.01	24.72	.01	23.65	.01	2,595.40	1.09
Gas Companies.....	2,835.36	.79	2,898.26	.87	3,237.17	.90	2,964.33	1.04	2,952.77	1.04	2,662.41	1.12
Power Companies.....	110,906.34	30.99	110,285.52	34.29	128,739.89	35.35	114,247.04	39.33	113,757.57	40.22	94,378.00	39.61
Railroad Companies.....	2,043.55	.57	1,941.62	.60	2,240.84	.62	1,836.76	.64	1,836.75	.65	1,545.02	.65
Telephone Companies.....	3,001.34	.84	3,120.87	.97	3,897.80	1.07	3,494.84	1.22	3,524.50	1.25	3,065.20	1.29
Terminal Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Companies.....	313.36	.09	163.79	.05	209.95	.06	183.18	.06	185.50	.07	156.49	.06
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$357,812.72	100.00	\$321,592.40	100.00	\$359,133.44	100.00	\$286,112.44	100.00	\$282,808.41	100.00	\$238,277.47	100.00

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 35
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

	1931		1932		1933		1934		1935		1936	
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 1,352.55	.77	\$ 1,049.28	.66	\$ 1,136.25	.71	\$ 1,125.58	.75	\$ 1,184.76	.75	\$ 1,101.68	.82
Improved Farm Land (Dry.....)	18,609.98	10.62	16,656.01	10.52	16,001.80	10.02	15,585.15	10.41	13,539.08	9.14	12,120.68	8.98
Unimproved Farm Land (Irrig'ed).....	574.98	.33	472.50	.30	448.50	.23	361.57	.24	352.75	.24	275.71	.20
Fruit Land.....	28,753.42	16.41	22,286.07	14.08	24,467.14	15.32	23,583.61	15.81	22,798.21	15.40	21,011.49	15.56
Grazing Land.....	847.85	.48	791.58	.50	719.41	.45	569.42	.38	719.44	.49	532.68	.39
Improvements on Lots.....	3,962.50	2.26	6,162.19	3.89	6,820.46	4.27	6,479.94	4.35	6,689.56	4.52	5,403.88	4.03
Range Horses or Mules.....	6,246.53	3.56	3,081.00	1.95	3,344.84	2.10	4,394.95	2.91	4,282.78	2.89	3,275.51	2.43
Other Horses or Mules.....	187.30	.11	109.76	.07	65.30	.04	74.22	.05	57.90	.04	163.98	.12
Range Cattle.....	681.60	.39	546.58	.35	371.64	.23	373.99	.25	349.33	.24	339.62	.25
Other Cattle.....	1,722.41	.98	1,146.83	.72	986.34	.59	780.09	.46	672.88	.46	584.82	.43
Sheep.....	1,136.55	.65	1,033.44	.65	888.39	.56	685.21	.46	622.80	.42	752.99	.56
Goats.....	566.76	.32	325.71	.21	247.57	.15	736.05	.49	388.90	.26	565.85	.42
Swine.....	56.80	.03	52.56	.03	15.14	.01	13.91	.01	20.26	.01	26.55	.02
Poultry.....	2,148.58	1.23	1,946.53	1.23	1,528.88	.98	1,199.96	.80	67.28	.05	76.12	.06
Merchandise.....	1,631.58	.93	1,477.76	.93	1,663.55	1.04	1,297.80	.87	1,219.66	.82	1,183.05	.88
Motor Vehicles.....	1,900.22	1.09	1,656.83	1.05	1,201.55	.75	1,497.38	1.00	1,187.54	.77	954.82	.71
Household Furnishings.....	1,155.67	.66	627.42	.40	706.51	.44	756.82	.53	747.58	.50	604.77	.45
Per'al Prop. Not Otherwise Enum.....	152.61	.09	431.84	.27	326.81	.20	260.32	.17	114.23	.08	57.94	.04
Bus Lines.....	1,322.39	.75	854.13	.54	838.78	.53	698.22	.47	909.61	.61	872.22	.65
Express Companies.....	2.86	.00	2.73	.00	3.03	.00	2.98	.00	3.05	.00	2.86	.00
Gas Companies.....	4,503.58	2.57	4,286.39	2.71	4,682.66	2.98	4,587.94	3.08	6,103.97	4.12	5,605.31	4.15
Power Companies.....	8,502.91	4.85	8,092.50	5.07	8,436.10	5.28	7,948.63	5.32	7,948.83	5.37	7,348.74	5.48
Railroad Companies.....	68,478.26	39.08	64,579.21	40.79	63,829.27	39.96	61,240.08	41.06	61,439.28	41.49	56,969.71	42.19
Telephone Companies.....	1,136.30	.65	1,062.40	.67	1,075.63	.67	948.04	.64	951.12	.64	877.71	.65
Terminal Companies.....	920.26	.53	828.67	.52	1,130.44	.71	1,103.29	.74	1,114.23	.75	1,055.35	.78
Water Companies.....	146.66	.08	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	18,542.60	10.58	17,308.36	10.83	17,121.99	10.72	11,405.80	7.65	11,745.90	7.93	10,192.26	7.55
TOTALS.....	\$175,243.71	100.00	\$158,318.24	100.00	\$159,728.50	100.00	\$149,164.91	100.00	\$148,072.71	100.00	\$135,025.01	100.00

NOTE—(See note on Beaver County).

STATEMENT NO. 36 STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL, CHARGED AGAINST EACH CLASS OF PROPERTY

PIUTE COUNTY	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of
City and Town Lots.....	\$ 1,735.73	3.10		\$ 1,750.59	3.45		\$ 1,468.78	3.13		\$ 1,497.48	3.23		\$ 1,466.58	3.19		\$ 1,347.58	2.92	
Improved Farm Land (Dry).....	24,371.59	43.59		18,061.87	35.63		15,571.86	33.14		15,291.96	32.95		15,170.83	33.03		13,863.99	30.01	
Unimproved Farm Land.....	681.13	1.22		4,707.71	9.29		8,729.36	7.94		4,991.98	10.76		3,607.02	7.85		3,387.82	7.34	
Fruit Land.....	182.09	.38		1,357.22	2.68		1,500.65	3.19		1,547.14	3.33		1,481.08	3.22		1,392.20	3.01	
Grazing Land.....	997.46	1.78		1,693.21	.38		133.49	.41		177.25	.38		161.38	.35		153.98	.32	
Improvements on Lots.....	4,662.23	8.34		3,632.02	7.16		4,060.35	8.64		4,180.44	9.01		4,093.96	8.91		3,826.99	8.29	
Range Horses or Mules.....	2,494.78	4.46		2,181.99	4.30		2,135.91	4.54		2,183.95	4.73		2,084.77	4.54		1,991.82	4.31	
Other Horses or Mules.....	130.58	.23		122.06	.24		144.95	.31		160.44	.35		127.25	.28		115.87	.25	
Range Cattle.....	569.17	1.02		320.32	.63		267.13	.57		233.45	.51		279.32	.61		306.64	.66	
Other Cattle.....	2,791.60	4.99		2,438.96	4.81		1,929.52	4.11		1,456.78	3.14		1,435.02	3.12		1,756.32	3.80	
Other Sheep.....	1,297.09	2.32		474.64	.94		453.50	.96		84.29	.18		295.00	.64		471.71	1.02	
Goats.....	1,755.83	3.14		481.41	.95		773.34	1.64		797.63	1.72		1,410.27	3.07		1,139.24	2.47	
Swine.....	2.59	.01		37.08	.07		48.00	.10		9.40	.02		3.41	.01		70.04	.15	
Poultry.....	94.21	.17		41.98	.08		31.36	.07		14.29	.03		41.47	.09		14.18	.03	
Merchandise.....	1,309.70	2.34		1,552.08	3.06		1,278.19	2.72		1,021.07	2.20		1,035.23	2.25		1,082.72	2.34	
Implement, Tools, Machinery.....	993.79	1.78		647.98	1.28		641.64	1.36		667.97	1.44		550.31	1.20		804.44	1.74	
Motor Vehicles.....	1,130.03	2.02		1,084.45	2.04		880.39	1.77		960.47	2.07		1,218.05	2.65		1,597.45	3.46	
Household Furnishings.....	466.59	.84		495.24	.98		555.26	1.18		577.01	1.24		960.61	2.09		952.62	2.06	
Per'al Prop. Not Otherwise Enum.....	27.76	.05		297.02	.59		308.69	.66		326.66	.70		2.13	.00		248.64	.54	
Bus Lines.....	152.22	.27		120.87	.24		119.60	.25		103.84	.22		132.73	.29		122.77	.27	
Car Companies.....	3.19	.01		.70	.00		1.13	.00		1.15	.00		.76	.00		1.05	.00	
Express Companies.....	852.74	1.53		866.14	1.71		899.65	1.91		875.36	1.89		839.71	1.83		848.10	1.84	
Gas Companies.....	4,135.46	7.43		4,582.16	9.00		4,642.63	9.88		4,556.59	9.82		4,354.94	9.48		4,047.63	8.76	
Railroad Companies.....	31.89	.06		84.37	.07		85.30	.08		82.56	.07		80.67	.07		28.50	.06	
Telephone Companies.....	620.35	1.11		595.90	1.00		627.77	1.34		655.96	1.41		650.26	1.42		637.14	1.38	
Terminal Companies.....	4,395.95	7.86		4,092.67	8.07		3,680.99	7.83		3,583.04	7.72		3,517.99	7.66		5,151.12	11.15	
Water Companies.....	55,905.45	100.00		50,697.93	100.00		46,995.12	100.00		46,405.00	100.00		45,397.71	100.00		46,192.07	100.00	
Mining Companies.....																		
TOTALS.....	\$ 55,905.45	100.00		\$ 50,697.93	100.00		\$ 46,995.12	100.00		\$ 46,405.00	100.00		\$ 45,397.71	100.00		\$ 46,192.07	100.00	

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATE TAX COMMISSION

STATEMENT NO. 37 STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL, CHARGED AGAINST EACH CLASS OF PROPERTY

RICH COUNTY	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of
City and Town Lots.....	\$ 1,156.27	1.43		\$ 1,027.89	1.47		\$ 869.72	1.55		\$ 884.24	1.54		\$ 888.00	1.68		\$ 835.74	1.80	
Improved Farm Land (Dry).....	24,565.90	30.30		17,277.44	24.72		13,278.45	23.70		13,497.69	23.48		12,980.88	24.50		11,027.11	23.76	
Unimproved Farm Land.....	1,881.87	2.32		7,542.64	10.79		5,791.20	10.34		5,927.75	10.31		5,724.90	10.80		4,860.30	10.47	
Fruit Land.....	24,332.72	30.08		19,775.83	28.30		15,924.32	28.42		16,623.97	28.91		16,231.71	30.64		14,054.47	30.28	
Grazing Land.....	620.65	.76		483.82	.69		561.11	1.00		307.33	.54		423.79	.80		256.22	.55	
Improvements on Lots.....	2,781.59	3.44		3,400.82	4.87		3,201.94	5.71		3,279.86	5.70		3,382.91	6.38		2,852.16	6.15	
Range Horses or Mules.....	2,768.98	3.41		2,727.62	3.90		2,732.12	4.88		2,762.21	4.80		2,475.78	4.67		1,806.53	3.89	
Other Horses or Mules.....	552.55	.68		468.51	.67		222.92	.40		236.26	.41		257.77	.49		251.56	.54	
Range Cattle.....	777.46	.96		608.72	.87		342.58	.61		352.76	.61		328.66	.62		282.18	.61	
Other Cattle.....	7,333.43	9.07		5,168.98	7.40		4,815.19	7.70		3,792.44	6.60		2,063.71	3.89		2,262.01	4.83	
Other Sheep.....	1,123.77	1.39		730.49	1.05		584.03	1.04		623.60	1.08		386.85	.73		422.89	.91	
Goats.....	5,040.16	6.22		3,116.25	4.46		2,615.30	4.67		3,306.35	5.75		2,526.80	4.77		2,829.88	6.10	
Swine.....	60.57	.07		37.22	.05		22.84	.04		22.25	.04		20.38	.04		19.78	.04	
Poultry.....	1,143.30	1.41		862.99	1.23		798.63	1.43		786.97	1.37		742.45	1.40		682.66	1.47	
Merchandise, Tools, Machinery.....	931.37	1.15		840.93	1.20		792.34	1.41		860.46	1.50		695.19	1.31		511.37	1.10	
Motor Vehicles.....	1,393.50	1.72		1,086.42	1.56		698.87	1.25		832.03	1.45		818.22	1.54		835.67	1.80	
Household Furnishings.....	728.71	.90		592.98	.85		550.51	.98		553.29	.96		526.55	.99		499.02	.95	
Per'al Prop. Not Otherwise Enum.....				40.52	.06		37.62	.07		41.54	.07		6.80	.01		17.10	.04	
Bus Lines.....										2.73	.00					24.17	.05	
Car Companies.....																		
Express Companies.....																		
Gas Companies.....																		
Power Companies.....	800.33	.99		503.02	1.15		757.60	1.35		774.21	1.35		785.30	1.39		626.11	1.35	
Railroad Companies.....																		
Telephone Companies.....	75.80	.09		67.67	.10		51.64	.09		47.41	.08		45.38	.09		38.67	.08	
Terminal Companies.....	566.50	.70		528.00	.75		494.21	.88		500.86	.87		481.90	.91		415.80	.90	
Water Companies.....																		
Mining Companies.....	2,355.30	2.91		2,103.59	3.01		960.77	1.71		981.84	1.71		939.70	1.77		798.27	1.72	
TOTALS.....	\$ 81,070.76	100.00		\$ 69,884.72	100.00		\$ 56,037.87	100.00		\$ 57,497.31	100.00		\$ 52,990.88	100.00		\$ 46,410.90	100.00	

NOTE—(See note on Beaver County).

STATEMENT NO. 38
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax	
SALT LAKE COUNTY																		
City and Town Lots.....	\$2,013,559.30	23.72	\$1,923,604.94	24.15	\$1,870,106.29	24.43	\$1,874,285.81	24.30	\$1,852,810.85	23.77	\$1,746,422.12	24.25						
Improved Farm Land (Dry {			6,699.36		5,598.10	.07	5,646.44	.07	5,812.67	.07	6,327.90	.09						
{Irrigated}			235,252.87		199,105.46	2.60	193,082.24	2.50	184,825.36	2.37	186,004.12	1.89						
Unimproved Farm Land.....	244,346.47	2.88	6,055.48		5,264.94	.07	14,661.19	.19	13,580.22	.18	10,859.54	.15						
Fruit Land.....	5,827.12	.07	1,966.49	.02	1,755.52	.02	1,490.87	.02	1,418.80	.02	998.35	.01						
Grazing Land.....	2,006.76	.02	37,474.80	.47	35,974.30	.47	4,777.67	.06	4,513.87	.06	3,766.55	.05						
Other Land.....	38,247.78	.45	17,611.13	.22	16,208.08	.21	29,139.42	.38	25,996.70	.33	21,114.73	.29						
Improvements on Lots.....	18,293.45	.22	2,979,834.92	37.41	2,854,469.61	37.23	2,696,306.16	34.96	2,678,229.68	34.36	2,273,366.08	31.66						
Improvements on Acreage.....	2,980,046.06	34.53	222,141.92	2.79	232,723.86	3.04	282,222.59	3.66	277,482.54	3.56	212,542.97	2.96						
Range Horses or Mules.....			3,634.17	.04	3,255.68	.04	1,896.05	.02	1,741.62	.02	1,440.84	.02						
Other Horses or Mules.....			13.57	.00														
Range Cattle.....			8,359.15	.10	6,310.74	.08	4,773.42	.06	3,500.91	.05	3,387.53	.05						
Other Cattle.....			1,006.81	.01	416.91	.01	307.74	.00	709.94	.01	410.39	.01						
Sheep.....			87.26	.00	58.89	.00	57.09	.00	148.59	.00	46.25	.00						
Goats.....			401.28	.00	153.28	.00	67.11	.00	902.72	.01	227.43	.01						
Poultry.....					2,581.40	.03	1,704.63	.02	2,553.14	.03	1,945.14	.03						
Merchandise.....			518,717.69	6.11	440,251.87	5.53	391,866.36	5.12	425,552.66	5.52	394,867.60	5.49						
Implement, Tools, Machinery.....			235,362.73	2.77	225,883.09	2.84	226,617.56	2.96	221,265.87	2.87	181,944.43	2.53						
Motor Vehicles.....			180,817.53	2.13	154,767.13	1.94	123,857.71	1.70	146,395.02	1.90	176,450.35	2.74						
Household Furnishings.....					270,513.66	3.40	294,639.69	3.33	261,433.76	3.39	239,250.89	3.32						
Per'al Prop. Not Otherwise Enum.			378,989.92	4.46	12,232.97	.15	8,662.53	.11	12,531.18	.16	10,784.67	.15						
Bus Lines.....			332.69	.00	1,423.61	.02	980.74	.01	982.92	.01	1,809.97	.02						
Car Companies.....			13,000.72	.16	11,314.35	.14	10,338.61	.14	8,746.59	.11	11,491.26	.15						
Express Companies.....			1,243.27	.02	1,148.85	.01	1,108.52	.01	1,057.61	.01	941.56	.01						
Gas Companies.....			64,332.39	.76	60,061.72	.75	60,589.72	.79	63,813.62	.82	77,546.09	1.01						
Railroad Companies.....			279,983.27	3.30	279,797.83	3.51	286,002.54	3.74	293,484.17	3.81	277,312.00	3.85						
Telephone Companies.....			531,984.42	6.27	523,698.80	6.58	502,780.21	6.57	500,821.28	6.50	495,564.03	6.11						
Telephone Companies.....			10,411.94	.12	10,310.94	.13	9,843.28	.13	9,612.74	.12	9,728.08	.13						
Terminal Companies.....			118,086.47	1.39	119,741.67	1.50	122,669.11	1.60	126,158.82	1.64	127,215.56	1.63						
Water Companies.....			31,261.61	.37	30,487.32	.38	31,207.70	.41	31,074.90	.40	30,613.86	.43						
Mining Companies.....			619.63	.01	472.41	.01	6,009.43	.08	6,264.94	.08	5,111.50	.07						
TOTALS.....	\$8,488,171.91	100.00	\$7,965,308.41	100.00	\$7,656,347.31	100.00	\$7,713,045.94	100.00	\$7,793,986.25	100.00	\$7,199,446.08	100.00						

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 39
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax		Taxes Charged	Percent- age of Total Tax	
SAN JUAN COUNTY																		
City and Town Lots.....	\$1,640.38	2.88	\$1,662.03	3.22	\$1,021.32	2.21	\$1,381.58	3.13	\$1,382.13	2.86	\$1,211.50	2.90						
Improved Farm Land (Dry {			4,300.90	8.33	4,360.32	9.43	2,252.19	5.10	2,389.24	4.94	2,116.79	5.95						
{Irrigated}			9,337.49	17.42	9,635.64	18.66	7,964.96	17.22	9,839.21	22.29	8,469.02	20.25						
Unimproved Farm Land.....			2,181.62	4.23	2,284.67	4.94	2,146.57	4.64	2,344.68	5.07	2,151.41	2.99						
Fruit Land.....			2,241.44	4.34	5,498.88	11.89	6,415.06	14.53	5,861.65	12.11	5,011.97	11.99						
Grazing Land.....			2,447.55	4.74	2,344.68	5.07	1,612.41	3.65	2,181.81	4.51	1,251.41	2.99						
Other Land.....			41.01	.08	44.47	.10	34.12	.08	190.98	.25	124.59	.30						
Improvements on Lots.....			485.02	.94	585.76	1.27	656.43	1.49	784.14	1.52	461.27	1.10						
Range Horses or Mules.....			5,871.49	11.37	5,254.26	11.36	4,465.54	10.12	5,810.44	11.39	5,456.46	13.05						
Range Cattle.....			700.89	1.36	661.39	1.43	471.26	1.07	662.22	1.37	571.73	1.37						
Other Cattle.....			6,323.28	12.25	6,424.90	13.89	6,652.88	15.07	6,971.78	14.40	5,696.66	13.63						
Sheep.....					.90	.00			1.48	.00	.75	.00						
Goats.....			6.46	.01					10.18	.02	9.94	.02						
Poultry.....									10.25	.02	1.51	.00						
Merchandise.....			1,498.01	2.90	904.27	1.96	931.08	2.11	1,554.17	3.21	1,263.32	3.02						
Implement, Tools, Machinery.....			353.21	.68	229.66	.50	471.79	1.07	491.55	1.01	222.62	.53						
Motor Vehicles.....			927.50	1.80	477.64	1.03	762.57	1.73	1,046.49	2.16	1,244.23	2.98						
Household Furnishings.....			145.25	.28	6.00	.01	91.00	.21	191.40	.40	146.40	.35						
Per'al Prop. Not Otherwise Enum.						.14	22.81	.05	117.49	.24	71.15	.17						
Bus Lines.....			110.98	.21	66.96	.14			5.30	.01	6.38	.02						
Car Companies.....																		
Express Companies.....																		
Gas Companies.....																		
Railroad Companies.....																		
Telephone Companies.....																		
Telephone Companies.....																		
Terminal Companies.....																		
Water Companies.....																		
Mining Companies.....																		
TOTALS.....	\$5,681.86	100.00	\$5,633.19	100.00	\$4,624.90	100.00	\$4,137.54	100.00	\$4,392.37	100.00	\$4,805.08	100.00						

NOTE—(See note on Beaver County).

STATEMENT NO. 42
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

SUMMIT COUNTY	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of
City and Town Lots.....	\$ 9,108.22	2.21	\$ 9,011.83	2.47	\$ 9,510.62	2.77	\$ 9,459.46	2.47	\$ 9,459.46	2.47	\$ 9,459.46	2.47	\$ 9,280.29	2.34	\$ 8,558.40	2.65		
Improved Farm Land {Dry {Irrig'ed}}	30,780.78	7.48	31,099.36	8.51	27,806.24	8.10	26,628.10	6.95	26,628.10	6.95	26,628.10	6.95	28,109.52	7.11	24,961.00	7.46		
Unimproved Farm Land.....	2,562.75	.62	2,807.38	.63	2,373.86	.69	2,324.45	.61	2,324.45	.61	2,324.45	.61	2,512.28	.64	1,931.08	.58		
Fruit Land.....	54,931.99	13.34	44,073.36	12.06	44,653.08	13.01	43,183.53	11.28	43,183.53	11.28	43,183.53	11.28	47,024.66	11.90	41,384.15	12.36		
Grazing Land.....	1,147.07	.28	1,141.29	.31	544.48	.16	472.87	.12	472.87	.12	472.87	.12	814.35	.21	643.77	.19		
Other Land.....	26,049.03	6.33	26,005.24	7.25	27,184.38	7.92	26,168.07	6.83	26,168.07	6.83	26,168.07	6.83	25,460.89	6.44	21,318.66	6.37		
Improvements on Lots.....	9,281.09	2.26	9,455.82	2.60	9,325.51	2.72	9,291.72	2.43	9,291.72	2.43	9,291.72	2.43	9,641.92	2.44	7,581.92	2.26		
Range Horses or Mules.....	345.95	.09	141.57	.04	85.56	.02	107.73	.03	107.73	.03	107.73	.03	114.16	.03	162.90	.05		
Other Horses or Mules.....	824.47	.20	864.07	.24	643.68	.19	632.78	.17	632.78	.17	632.78	.17	682.29	.17	620.39	.18		
Range Cattle.....	3,673.31	.89	2,860.39	.65	2,083.89	.61	1,496.79	.39	1,496.79	.39	1,496.79	.39	1,201.55	.30	1,410.96	.42		
Other Cattle.....	3,635.83	.88	2,834.47	.78	2,338.75	.68	2,068.64	.54	2,068.64	.54	2,068.64	.54	1,741.56	.44	2,382.28	.71		
Sheep.....	1,836.37	.44	788.08	.21	681.96	.20	1,303.21	.34	1,303.21	.34	1,303.21	.34	1,269.56	.32	1,279.24	.38		
Goats.....	49.80	.01	25.71	.01	15.70	.01	13.05	.00	13.05	.00	13.05	.00	15.61	.00	14.83	.01		
Poultry.....	7,504.68	1.82	6,948.35	1.90	5,702.46	1.66	5,151.20	1.35	5,151.20	1.35	5,151.20	1.35	4,484.55	1.13	3,982.80	1.19		
Implement, Tools, Machinery.....	2,750.03	.68	1,554.23	.43	1,083.36	.32	951.35	.25	951.35	.25	951.35	.25	797.39	.20	794.04	.24		
Motor Vehicles.....	7,074.85	1.72	6,079.15	1.66	4,106.72	1.20	4,341.57	1.13	4,341.57	1.13	4,341.57	1.13	5,233.67	1.32	6,524.11	1.95		
Household Furnishings.....	5,475.42	1.33	7,979.94	2.22	810.10	.24	604.37	.16	604.37	.16	604.37	.16	394.53	.10	269.20	.08		
Per'al Prop. Not Oth'wise Enum.	299.99	.06	89.84	.02	147.03	.04	154.99	.04	154.99	.04	154.99	.04	234.92	.06	405.73	.12		
Bus Lines.....	2,998.91	.73	2,476.02	.68	2,113.69	.62	1,847.25	.48	1,847.25	.48	1,847.25	.48	2,550.64	.65	2,247.61	.67		
Car Companies.....	11.93	.00	16.00	.00	16.24	.00	16.35	.01	16.35	.01	16.35	.01	13.39	.00	3,474.65	1.04		
Express Companies.....	13,973.98	3.39	14,094.84	3.86	13,848.96	4.04	13,848.96	3.62	13,848.96	3.62	13,848.96	3.62	16,114.41	4.20	13,607.85	4.06		
Gas Companies.....	11,160.32	2.71	11,504.91	3.15	11,365.00	3.31	11,114.66	2.90	11,114.66	2.90	11,114.66	2.90	11,338.89	2.87	34,582.41	10.33		
Power Companies.....	141,450.36	34.95	142,060.11	38.88	127,783.60	37.23	125,990.11	32.91	125,990.11	32.91	125,990.11	32.91	129,442.46	32.75	86,882.65	25.95		
Railroad Companies.....	2,021.24	.49	2,035.14	.56	1,865.50	.54	1,686.46	.44	1,686.46	.44	1,686.46	.44	1,723.73	.44	1,183.39	.35		
Telephone Companies.....	4,740.86	1.15	4,809.07	1.32	5,502.91	1.60	5,625.98	1.47	5,625.98	1.47	5,625.98	1.47	5,694.18	1.44	5,200.24	1.55		
Terminal Companies.....	.....	.....	19.77	.01	19.23	.01	19.81	.01	19.81	.01	19.81	.01	19.81	.01	17.14	.01		
Water Companies.....	68,088.80	16.54	37,566.17	10.28	37,085.39	10.81	84,015.03	21.94	84,015.03	21.94	84,015.03	21.94	84,920.00	21.48	60,152.29	17.97		
Mining Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
TOTALS.....	\$411,753.03	100.00	\$365,363.24	100.00	\$343,187.05	100.00	\$382,849.56	100.00	\$395,317.03	100.00	\$334,778.65	100.00	\$334,778.65	100.00	\$334,778.65	100.00		

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 43
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

TOOELE COUNTY	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of
City and Town Lots.....	\$ 24,141.81	4.68	\$ 19,469.34	4.93	\$ 16,453.47	4.52	\$ 15,640.61	4.54	\$ 15,640.61	4.54	\$ 15,640.61	4.54	\$ 15,650.52	4.72	\$ 13,046.55	4.40		
Improved Farm Land {Dry {Irrig'ed}}	12,708.59	2.47	4,445.26	1.13	4,031.56	1.11	3,769.49	1.10	3,769.49	1.10	3,769.49	1.10	3,965.86	1.20	2,590.75	.87		
Unimproved Farm Land.....	16,550.14	3.21	6,140.20	1.55	5,611.74	1.54	5,220.80	1.46	5,220.80	1.46	5,220.80	1.46	5,773.25	1.68	4,282.16	1.45		
Fruit Land.....	720.20	.14	581.50	.15	498.00	.14	3,720.80	1.08	3,720.80	1.08	3,720.80	1.08	2,451.45	.74	1,269.89	.43		
Grazing Land.....	3,282.95	.64	6,825.88	1.73	5,589.68	1.53	7,225.16	2.10	7,225.16	2.10	7,225.16	2.10	4,760.00	1.4	282.50	.09		
Other Land.....	2,124.81	.41	3,027.43	.77	2,751.87	.76	2,725.16	.76	2,725.16	.76	2,725.16	.76	2,725.16	.76	1,572.60	.53		
Improvements on Lots.....	47,164.69	9.15	40,386.46	10.23	38,860.19	10.66	37,000.38	10.75	37,000.38	10.75	37,000.38	10.75	37,951.77	11.46	30,350.36	10.23		
Range Horses or Mules.....	38,226.89	7.42	28,479.50	7.21	25,679.52	7.05	24,443.41	7.10	24,443.41	7.10	24,443.41	7.10	24,344.51	7.35	18,669.78	6.29		
Other Horses or Mules.....	89.60	.02	86.92	.01	46.17	.01	77.75	.02	77.75	.02	77.75	.02	78.28	.02	86.27	.03		
Range Cattle.....	913.41	.18	715.75	.18	622.38	.17	553.73	.16	553.73	.16	553.73	.16	526.85	.16	470.97	.16		
Other Cattle.....	2,524.87	.49	1,680.70	.42	1,530.31	.42	987.29	.29	987.29	.29	987.29	.29	958.24	.29	1,369.88	.46		
Sheep.....	1,195.46	.23	850.87	.21	758.06	.21	546.53	.16	546.53	.16	546.53	.16	457.25	.14	520.90	.14		
Goats.....	21,811.92	4.23	12,715.51	3.22	10,367.89	2.84	9,719.26	2.83	9,719.26	2.83	9,719.26	2.83	8,683.00	2.62	13,686.41	4.60		
Swine.....	75.21	.01	22.04	.01	16.05	.00	10.65	.00	10.65	.00	10.65	.00	10.81	.00	25.71	.01		
Poultry.....	29.82	.01	69.02	.02	67.99	.02	73.12	.02	73.12	.02	73.12	.02	59.48	.02	72.67	.02		
Merchandise, Tools, Machinery.....	6,876.58	1.33	4,381.90	1.11	8,081.65	2.22	7,355.81	2.11	7,355.81	2.11	7,355.81	2.11	6,975.98	2.11	6,075.50	2.05		
Motor Vehicles.....	35,196.20	6.83	26,123.06	6.61	23,777.58	6.52	22,419.35	6.51	22,419.35	6.51	22,419.35	6.51	22,393.93	6.76	19,019.26	6.41		
Household Furnishings.....	6,704.51	1.30	4,178.67	1.06	3,155.93	.87	3,391.75	.99	3,391.75	.99	3,391.75	.99	4,613.71	1.39	5,759.31	1.94		
Per'al Prop. Not Oth'wise Enum.	12,570.30	2.44	9,900.07	2.51	522.22	.14	389.35	.11	389.35	.11	389.35	.11	736.46	.22	671.42	.23		
Bus Lines.....	6,663.44	1.29	4,497.06	1.14	4,303.05	1.18	3,419.25	.99	3,419.25	.99	3,419.25	.99	4,679.39	1.41	4,004.18	1.35		
Car Companies.....	15.68	.00	12.71	.00	13.83	.00	13.29	.00	13.29	.00	13.29	.00	13.47	.00	7.07	.00		
Express Companies.....	3,146.59	.61	2,615.93	.66	2,767.21	.76	2,666.83	.77	2,666.83	.77	2,666.83	.77	3,270.16	.99	2,842.36	.79		
Gas Companies.....	10,180.97	1.97	8,316.35	2.11	8,484.54	2.32	8,167.89	2.37	8,167.89	2.37	8,167.89	2.37	8,317.95	2.51	7,054.20	2.38		
Railroad Companies.....	207,059.84	40.17	169,292.17	42.87	156,517.76	42.95	142,498.66	41.39	142,498.66	41.39	142,498.66	41.39	132,607.03	40.02	111,599.34	37.62		
Telephone Companies.....	4,008.75	.78	3,400.39	.86	3,299.12	.91	2,833.73	.82	2,833.73	.82	2,833.73	.82	2,835.70	.86	2,888.83	.80		
Terminal Companies.....	13,354.05	2.59	11,400.66	2.89	11,896.17	3.26	11,374.13	3.30	11,374.13	3.30	11,374.13	3.30	11,451.79	3.46	9,928.58	3.35		
Water Companies.....	2,262.07	.44	1,743.87	.45	2,033.41	.56	1,625.14	.47	1,625.14	.47	1,625.14	.47	1,733.40	.52	1,471.21	.49		
Mining Companies.....	35,865.51	6.96	16,051.45	4.06	15,868.34	4.35	21,933.67	6.37	21,933.67	6.37	21,933.67	6.37	16,886.86	5.10	27,889.15	9.40		
TOTALS.....	\$515,464.86	100.00	\$394,923.51	100.00	\$364,417.07	100.00	\$344,294.92	100.00	\$331,332.17	100.00	\$296,648.74	100.00	\$296,648.74	100.00	\$296,648.74	100.00		

NOTE—(See note on Beaver County).

STATEMENT NO. 44
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

UTAH COUNTY	1931		1932		1933		1934		1935		1936	
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots {Dry}	\$ 8,079.05	3.69	\$ 7,805.59	4.20	\$ 6,423.94	3.63	\$ 6,817.19	3.52	\$ 6,880.70	3.62	\$ 6,475.47	3.60
Improved Farm Land {Irrigated}	31,567.47	14.43	29,984.72	16.14	26,784.22	15.12	28,856.93	14.92	29,255.15	15.40	26,087.81	14.52
Unimproved Farm Land	12,673.69	5.80	11,777.60	6.34	10,231.43	5.77	11,106.42	5.74	11,158.05	5.87	9,662.12	5.38
Fruit Land	1,555.00											
Grazing Land	15,367.50	7.03	11,896.70	6.40	10,405.58	5.87	11,648.53	6.02	12,199.40	6.42	11,672.27	6.50
Other Land	1,469.86	.67	1,416.57	.76	1,254.21	.71	1,254.21	.50	1,007.22	.53	943.70	.53
Improvements on Lots	22,811.83	10.43	21,926.24	11.80	22,247.48	12.56	21,608.86	11.17	21,859.05	11.51	18,692.68	10.40
Range Horses or Mules	12,639.61	5.78	11,767.39	6.33	13,094.73	7.39	14,718.66	7.61	14,720.45	7.75	11,859.63	6.60
Other Horses or Mules	693.05	.32	451.64	.24	536.56	.30	622.63	.32	692.90	.37	779.14	.43
Range Cattle	2,026.90	.93	1,666.47	.90	1,707.45	.96	2,232.46	1.16	1,943.77	1.02	2,026.52	1.13
Other Cattle	6,546.54	2.99	7,314.63	3.94	4,359.41	2.46	4,470.41	2.31	4,025.22	2.12	5,772.39	3.21
Other Sheep	3,666.72	1.69	566.30	.30	3,499.71	1.97	3,449.97	1.78	3,008.34	1.58	3,390.59	1.89
Sheep	24,422.04	11.17	11,158.76	6.00	9,801.47	5.25	13,725.46	7.10	13,115.65	6.90	14,048.49	7.82
Goats												
Swine	156.72	.07	83.98	.04	65.07	.04	61.63	.03	83.84	.04	160.25	.09
Poultry					45.05	.03	11.73	.01	19.42	.01	28.06	.02
Merchandise	9,194.83	4.20	6,664.38	3.59	4,781.08	2.70	6,338.00	3.28	6,197.26	3.26	6,616.10	3.68
Implement, Tools, Machinery	5,521.40	2.52	2,716.08	1.46	2,417.75	1.36	2,435.06	1.26	2,245.88	1.18	2,071.73	1.15
Motor Vehicles	4,130.76	1.89	4,780.14	2.57	3,293.51	1.86	4,202.13	2.17	5,572.97	2.93	6,840.64	3.81
Household Furnishings			3,965.02	2.13	3,759.14	2.12	4,057.07	2.10	4,143.78	2.18	4,210.44	2.34
Per'al Prop. Not Otherwise Enum.	5,766.65	2.64	852.37	.46	1,636.16	.92	914.07	.47	908.53	.48	1,064.58	.59
Bus Lines					28.67	.02	21.26	.01	53.00	.03	236.65	.13
Car Companies												
Express Companies	4.68	.00										
Gas Companies			1,554.27	.84			.90	.00	.91	.00	.84	.00
Power Companies	2,801.60	1.28	2,969.56	1.60	3,600.33	1.98	4,443.60	2.30	4,629.30	.86	1,533.32	.85
Railroad Companies	5,445.02	2.49	5,269.60	2.84	5,260.03	2.97	5,691.00	2.95	5,752.57	3.03	4,988.34	2.75
Telephone Companies			28.04	.01							5,254.70	2.92
Telegraph Companies												
Terminal Companies	1,853.94	.85	2,191.41	1.18	3,007.56	1.70	3,585.57	1.85	3,587.36	1.89	3,175.62	1.77
Water Companies												
Mineral Companies												
Mining Companies			8.99	.01	9.99	.00	10.33	.01	7.30	.00	6.72	.00
	41,846.75	19.13	37,007.73	19.92	37,937.19	21.41	39,733.38	20.54	35,305.06	18.58	32,139.00	17.89
TOTALS	\$218,718.16	100.00	\$185,824.93	100.00	\$177,184.18	100.00	\$193,406.55	100.00	\$190,007.28	100.00	\$179,692.80	100.00
NOTE—(See note on Reverse Cover)												

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 45
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

UTAH COUNTY		1931		1932		1933		1934		1935		1936	
		Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax
City and Town Lots		\$ 150,922.10	8.59	\$ 146,820.61	9.13	\$ 138,889.87	8.76	\$ 145,170.81	9.01	\$ 133,077.63	8.80	\$ 124,596.61	8.90
Improved Farm Land { Irrigated } Unimproved Farm Land		292,848.32	16.67	273,965.64	17.06	241,150.67	15.22	231,841.01	14.33	221,300.48	14.63	200,874.65	14.35
Fruit Land		15,009.35	.85	13,623.56	.85	9,424.44	.59	10,874.36	.67	8,906.55	.59	7,747.90	.55
Grazing Land		36,862.10	2.10	31,685.13	1.97	34,831.35	2.20	32,408.33	2.01	26,458.32	1.75	24,169.99	1.73
Other Land				1,177.05	.07	1,413.36	.09	1,735.51	.05	1,379.10	.09	1,212.54	.09
Improvements on Lots		292,363.39	16.64	263,302.35	16.39	279,338.05	17.63	291,236.21	18.07	270,875.03	17.90	236,002.30	16.86
Range Horses or Mules		138,642.66	7.89	122,360.69	7.62	132,411.17	8.35	136,067.23	8.44	126,045.35	8.33	120,806.85	8.63
Other Horses or Mules		576.05	.03	637.44	.04	468.70	.03	368.43	.02	366.55	.02	165.07	.01
Range Cattle		5,827.02	.33	6,450.78	.40	5,683.95	.36	4,388.92	.27	3,744.55	.25	4,186.14	.30
Other Cattle		8,947.27	.51	9,443.27	.59	8,303.00	.52	6,569.63	.41	5,086.82	.34	6,678.68	.48
Sheep		14,082.01	.80	9,443.27	.59	8,303.00	.52	6,569.63	.41	5,086.82	.34	6,678.68	.48
Goats		5,373.16	.31	1,875.63	.12	1,828.59	.12	4,018.47	.25	3,496.86	.23	2,769.79	.20
Swine				130.50	.01				.00				.45
Poultry		274.43	.01	121.20	.01	100.46	.01	107.77	.01	57.09	.00	115.33	.01
Merchandise				3,567.52	.22	3,501.52	.21	2,882.80	.18	2,694.60	.18	3,006.67	.21
Implement, Tools, Machinery		73,870.27	4.21	60,175.65	3.75	62,771.96	3.96	63,365.57	3.93	62,891.85	4.16	60,121.68	4.30
Motor Vehicles		49,714.08	2.83	43,161.44	2.69	49,423.88	3.12	49,779.74	3.09	46,335.98	3.06	41,156.05	3.24
Household Furnishings		43,758.36	2.49	38,598.95	2.40	30,662.77	1.93	32,351.29	2.01	38,369.35	2.54	45,805.33	3.97
Per'al Prop. Not Otherwise Enum.		49,533.79	2.82	26,290.32	1.64	27,056.80	1.71	26,776.22	1.66	24,635.72	1.63	22,759.79	1.63
Bus Lines		793.77	.05	10,936.28	.68	5,046.47	.32	5,304.19	.33	4,325.82	.29	5,894.67	.42
Car Companies		10,948.23	.62	492.60	.03	513.11	.03	5,046.47	.32	5,304.19	.33	4,325.82	.29
Express Companies				8,615.43	.54	8,324.84	.53	7,133.58	.44	9,098.61	.60	8,186.65	.58
Gas Companies		108.79	.01	104.54	.01	85.73	.01	106.34	.01	92.49	.01	118.14	.01
Power Companies		2,135.00	.12	7,376.60	.46	7,480.89	.47	7,500.89	.46	9,265.43	.61	8,485.06	.61
Railroad Companies		124,287.19	7.08	121,222.31	7.55	132,863.01	8.38	132,771.67	8.24	122,715.85	8.11	114,260.93	8.16
Telephone Companies		315,557.58	17.96	302,138.81	18.81	306,233.51	19.33	306,978.42	19.05	287,901.84	19.03	262,116.47	18.73
Terminal Companies		2,969.09	.17	2,723.25	.16	2,816.30	.18	2,561.15	.16	2,400.62	.15	2,183.68	.16
Water Companies		20,145.35	1.15	19,435.90	1.21	21,080.25	1.33	21,596.16	1.34	20,356.12	1.34	20,408.93	1.46
Mining Companies													
TOTALS		90,562.29	5.16	70,345.70	4.38	49,846.44	3.15	56,276.09	3.49	59,001.89	3.90	55,401.61	3.96
NOTE—(See note on Beaver County).		\$1,756,673.75	100.00	\$1,606,237.08	100.00	\$1,584,643.13	100.00	\$1,611,842.22	100.00	\$1,512,822.83	100.00	\$1,423,423.17	100.00

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATE TAX COMMISSION

STATEMENT NO. 46
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of
City and Town Lots.....	\$ 5,340.45	3.29	13	\$ 5,215.13	3.57	13	\$ 5,266.51	3.92	13	\$ 5,320.46	3.32	13	\$ 5,243.57	3.98	13	\$ 4,788.83	4.01	13
Improved Farm Land (Dry {Irrigated})	33,237.83	20.48	49	717.36	4.49	49	25.29	.02	49	34.60	.03	49	47.42	.04	49	43.10	.04	49
Unimproved Farm Land.....	2,429.77	1.50	1.32	1,923.47	1.32	1.32	1,625.40	1.21	1.32	1,664.93	1.23	1.32	1,695.05	1.24	1.32	1,463.65	1.23	1.32
Fruit Land.....	24,270.49	14.96	14.31	20,877.01	14.31	14.31	19,412.06	14.44	14.44	19,405.72	14.30	14.30	18,986.23	14.42	14.30	16,451.27	13.79	14.30
Grazing Land.....	372.56	2.3	15	216.66	1.5	15	34.56	.03	15	160.89	.12	15	196.88	.15	15	145.79	.12	15
Improvements on Lots.....	18,429.45	11.36	12.17	17,745.84	12.17	12.17	16,613.05	12.36	12.36	16,688.55	12.30	12.30	16,181.50	12.29	12.30	13,859.65	11.20	12.30
Range Horses or Mules.....	7,118.47	4.76	5.13	7,477.97	5.13	5.13	7,121.49	5.30	5.30	7,266.28	5.36	5.36	7,340.75	5.57	5.36	5,875.96	4.92	5.36
Other Horses or Mules.....	171.17	1.1	103.56	103.56	.07	103.56	53.71	.04	103.56	83.43	.06	103.56	63.55	.05	103.56	49.34	.04	103.56
Range Cattle.....	679.94	4.2	632.36	632.36	.43	632.36	542.85	.40	632.36	542.83	.40	632.36	515.49	.40	632.36	456.07	.40	632.36
Other Cattle.....	2,628.59	1.62	2,153.32	1,48	1,668.30	1.24	1,297.61	.95	1,297.61	1,275.72	.94	1,275.72	1,189.49	.90	1,275.72	1,008.83	1.26	1,275.72
Other Cattle.....	2,553.72	1.57	1,815.21	1,24	1,559.67	1.16	1,275.72	.94	1,275.72	1,275.72	.94	1,275.72	1,189.49	.90	1,275.72	1,008.83	1.26	1,275.72
Sheep.....	874.75	5.4	195.88	13	282.83	.21	941.26	.69	941.26	941.26	.69	941.26	407.51	.31	941.26	1,583.71	1.33	941.26
Goats.....	1.08	.00	64	.64	.00	64	.64	.00	64	.64	.00	64	.64	.00	64	.64	.00	64
Swine.....	39.10	.02	24.31	.02	12.34	.01	12.34	.01	12.34	12.34	.01	12.34	16.37	.01	12.34	10.73	.01	12.34
Poultry.....	7,177.02	4.42	4.42	6,027.07	4.13	4.13	4,676.66	3.48	4,676.66	4,123.67	3.04	4,123.67	3,206.62	2.44	4,123.67	3,613.79	3.03	4,123.67
Merchandise, Tools, Machinery.....	1,130.21	.70	980.77	.64	850.03	.53	827.61	.51	827.61	827.61	.51	827.61	786.29	.56	827.61	819.35	.56	827.61
Motor Vehicles.....	3,407.93	2.10	2,869.02	1.97	2,025.97	1.51	2,025.97	1.51	2,025.97	2,025.97	1.51	2,025.97	1,510.95	1.15	2,025.97	1,312.41	1.10	2,025.97
Household Furnishings.....	2,404.69	1.48	302.33	.21	330.82	.25	525.38	.39	525.38	525.38	.39	525.38	244.92	.19	525.38	388.40	.30	525.38
Per'al Prop. Not Otherwise Enum.	769.13	.47	621.98	.43	567.14	.42	488.62	.36	488.62	488.62	.36	488.62	644.52	.49	488.62	566.66	.47	488.62
Car Companies.....	5.87	.00	5.07	.00	5.07	.00	5.07	.00	5.07	5.07	.00	5.07	2.96	.00	5.07	1.81	.00	5.07
Express Companies.....	13,735.06	8.47	13,770.84	9.44	14,145.46	10.52	14,145.46	10.52	14,145.46	14,145.46	10.52	14,145.46	14,097.29	10.71	14,145.46	12,114.70	10.15	14,145.46
Gas Companies.....	25,506.91	15.72	23,011.19	15.77	22,594.35	16.81	22,594.35	16.81	22,594.35	22,594.35	16.81	22,594.35	21,512.64	16.34	22,594.35	19,112.05	16.01	22,594.35
Railroad Companies.....	146.56	.09	155.85	.11	151.77	.11	151.77	.11	151.77	151.77	.11	151.77	136.13	.10	151.77	117.83	.10	151.77
Telephone Companies.....	1,352.89	.83	1,350.10	.93	1,549.74	1.15	1,549.74	1.15	1,549.74	1,549.74	1.15	1,549.74	1,63	1.63	1,549.74	1,799.61	1.51	1,549.74
Terminal Companies.....	7,886.41	4.86	6,583.09	4.51	6,876.09	5.12	6,876.09	5.12	6,876.09	6,876.09	5.12	6,876.09	6,517.01	4.80	6,876.09	5,663.06	4.76	6,876.09
Water Companies.....	162,270.05	100.00	\$145,876.18	100.00	\$134,429.74	100.00	\$135,674.26	100.00	\$131,670.60	100.00	\$119,330.92	100.00	\$119,330.92	100.00	\$119,330.92	100.00	\$119,330.92	100.00
Mining Companies.....	7,886.41	4.86	6,583.09	4.51	6,876.09	5.12	6,876.09	5.12	6,876.09	6,876.09	5.12	6,876.09	6,517.01	4.80	6,876.09	5,663.06	4.76	6,876.09
TOTALS.....	\$162,270.05	100.00	\$145,876.18	100.00	\$134,429.74	100.00	\$135,674.26	100.00	\$131,670.60	100.00	\$119,330.92	100.00	\$119,330.92	100.00	\$119,330.92	100.00	\$119,330.92	100.00

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 47
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of	Taxes Charged	Percent of Total Tax	Age of
City and Town Lots.....	\$ 18,143.29	12.34		\$ 17,588.28	13.02		\$ 17,744.80	13.76		\$ 17,891.05	14.18		\$ 17,785.54	13.48		\$ 17,444.80	13.19	
Improved Farm Land (Dry {Irrigated})	24,327.01	16.55		1,515.40	1.12		1,262.38	.98		1,168.37	.98		1,344.97	1.02		1,124.22	.86	
Unimproved Farm Land.....	1,220.44	.83		21,732.99	16.09		22,193.19	17.21		21,892.77	17.36		22,850.03	17.31		21,644.81	16.65	
Fruit Land.....	1,138.20	.77		1,162.77	.86		1,073.35	.83		1,051.27	.83		600.09	.45		1,257.58	.97	
Grazing Land.....	15,451.53	10.51		1,082.92	.80		1,073.35	.83		1,053.92	.84		215.94	.16		87.30	.07	
Other Land.....	1,055.62	.72		15,414.44	11.41		14,353.61	11.13		12,933.14	10.25		12,850.90	9.72		11,944.08	9.19	
Improvements on Lots.....	29,537.67	20.09		1,013.42	.75		1,069.64	.83		853.17	.68		722.64	.55		759.62	.58	
Range Horses or Mules.....	3,486.26	2.37		29,534.06	21.86		29,572.24	22.94		30,108.60	23.87		34,855.34	26.42		31,526.85	24.25	
Other Horses or Mules.....	217.11	.15		3,448.00	2.55		3,551.90	2.76		3,551.84	2.82		4,375.88	3.32		3,181.01	2.45	
Range Cattle.....	1,394.23	.95		127.08	.09		120.51	.09		104.99	.08		124.03	.09		89.84	.07	
Other Cattle.....	2,748.96	1.87		725.13	.54		694.07	.54		689.97	.55		700.51	.53		715.73	.55	
Sheep.....	5,651.49	3.84		2,296.64	1.70		1,747.06	1.36		1,474.99	1.17		1,539.70	1.17		2,152.81	1.66	
Goats.....	1,449.64	.99		1,988.01	1.47		1,592.46	1.24		1,172.17	.93		1,173.77	.89		1,428.65	1.10	
Wine.....	100.30	.07		1,987.84	1.43		1,237.79	.96		1,485.50	1.18		1,050.91	.80		1,778.71	1.37	
Poultry.....				856.46	.63		299.23	.23		363.96	.29		100.47	.08		283.31	.22	
Merchandise, Tools, Machinery.....				48.18	.04		14.44	.00		8.73	.00		8.73	.01		21.26	.02	
Motor Vehicles.....	7,680.96	5.22		78.13	.06		4.52	.00		2.15	.00		12.91	.01		52.55	.04	
Household Furnishings.....	2,527.74	1.72		6,950.67	5.14		6,022.35	4.67		5,133.03	4.07		4,879.29	3.70		5,078.71	3.91	
Per'al Prop. Not Otherwise Enum.	5,615.68	3.82		1,798.61	1.33		1,313.23	1.02		1,268.15	1.00		1,200.14	.98		993.50	.76	
Bus Lines.....	4,032.44	2.74		4,751.09	3.52		2,964.42	2.30		3,496.28	2.77		2,330.78	3.04		7,089.59	5.45	
Car Companies.....	1,149.01	.74		2,238.58	1.66		2,258.07	1.75		2,380.78	1.85		2,718.07	2.06		2,774.25	2.13	
Express Companies.....	3,590.71	2.44		1,149.01	.85		1,050.79	.82		877.37	.70		516.96	.39		493.57	.38	
Gas Companies.....				2,956.86	2.19		2,934.58	2.28		2,987.82	2.37		4,058.61	3.07		3,721.40	2.86	
Railroad Companies.....																		
Telephone Companies.....																		
Terminal Companies.....																		
Water Companies.....																		
Mining Companies.....																		
TOTALS.....	\$147,034.65	100.00		\$135,110.18	100.00		\$128,925.50	100.00		\$126,131.74	100.00		\$131,947.37	100.00		\$129,990.45	100.00	

NOTE—(See note on Beaver County).

STATEMENT NO. 48
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent- age of Total Tax	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Percent- age of Total Tax
City and Town Lots.....	\$ 735.54	2.54		\$ 635.50	3.05		\$ 696.60	3.23		\$ 745.69	3.07		\$ 796.66	3.06		\$ 727.58	3.17	
Improved Farm Land {Dry}	10,082.19	34.31		54.35	.26		65.77	.30		70.20	.29		88.29	.34		102.68	.45	
Unimproved Farm Land {Irrig'ed}	3,222.03	11.13		8,824.71	42.34		9,677.27	44.86		9,967.08	41.02		10,184.08	39.18		9,091.13	39.55	
Fruit Land.....	43.06	.15		318.32	1.53		360.67	1.67		397.86	1.64		415.01	1.60		379.44	1.65	
Grazing Land.....	288.99	1.00		73.51	.35		76.10	.35		78.72	.32		83.02	.32		72.29	.31	
Other Land.....	283.20	.98		1,221.83	5.86		1,348.09	6.25		1,389.63	5.72		1,489.60	5.73		1,347.74	5.86	
Improvements on Lots.....	2,970.80	10.26		42.08	.20		41.18	.19		38.10	.16		30.56	.12		31.64	.14	
Range Horses or Mules.....	1,824.75	6.30		2,855.84	13.70		3,104.26	14.39		3,239.56	13.33		3,466.97	13.34		2,863.69	12.46	
Other Horses or Mules.....	177.86	.62		71.82	.35		88.91	.41		1,967.28	8.09		2,118.41	8.15		1,674.95	7.29	
Range Cattle.....	594.53	2.05		365.48	1.75		383.30	1.78		412.82	1.70		434.44	1.67		435.54	1.89	
Other Cattle.....	2,282.25	7.88		1,840.85	8.33		1,495.52	6.93		1,953.07	5.16		1,749.42	6.73		2,164.49	9.42	
Sheep.....	103.78	.36		54.28	.26		53.28	.25		29.60	.12		75.21	.29		85.37	.37	
Goats.....	3,847.29	13.23		1,037.09	4.98		736.26	3.41		2,757.78	11.35		2,833.60	10.90		1,882.16	8.19	
Swine.....	45.15	.15		15.83	.08		10.61	.05		10.83	.04		11.14	.04		18.49	.07	
Poultry.....	628.58	2.17		438.70	2.11		379.33	1.76		446.92	1.84		497.00	1.91		487.21	2.12	
Merchandise.....	707.90	2.44		457.52	2.20		486.09	2.25		489.64	2.02		448.90	1.73		375.62	1.63	
Motor Vehicles.....	800.33	2.76		548.78	2.63		389.00	1.81		483.86	2.00		669.27	2.57		693.38	3.02	
Household Furnishings.....	68.75	.24		1,321.14	6.14		1,68.64	.78		189.63	.78		212.10	.82		194.33	.85	
Per'al Prop. Not Otherwise Enum.				29.55	.14		21.97	.10		32.75	.13		28.63	.11		19.38	.08	
Bus Lines.....																		
Car Companies.....																		
Express Companies.....																		
Gas Companies.....																		
Power Companies.....																		
Railroad Companies.....																		
Telegraph Companies.....																		
Telephone Companies.....																		
Terminal Companies.....																		
Water Companies.....																		
Mining Companies.....																		
TOTALS.....	\$ 28,961.97	100.00		\$ 20,841.93	100.00		\$ 21,572.79	100.00		\$ 24,296.54	100.00		\$ 25,992.19	100.00		\$ 22,984.64	100.00	

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

STATEMENT NO. 49
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL,
CHARGED AGAINST EACH CLASS OF PROPERTY

	1931			1932			1933			1934			1935			1936		
	Taxes Charged	Percent- age of Total Tax	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Percent- age of Total Tax	Taxes Charged	Percent- age of Total Tax	Percent- age of Total Tax
City and Town Lots.....	\$ 447,359.66	23.34		\$ 455,518.79	23.96		\$ 446,399.97	24.20		\$ 361,622.58	20.57		\$ 362,394.93	20.70		\$ 326,201.00	21.67	
Improved Farm Land {Dry}	123,584.00	6.45		3,432.01	.18		2,982.96	.16		2,852.74	.16		2,703.64	.15		2,811.80	.15	
Unimproved Farm Land {Irrig'ed}	17,767.09	.93		105,209.38	5.53		85,907.46	4.66		86,407.71	4.92		82,929.95	4.74		69,395.68	4.61	
Fruit Land.....	4,897.01	.25		17,446.24	.92		13,955.34	.75		14,014.39	.80		13,291.88	.76		10,979.88	.73	
Grazing Land.....	12,582.63	.66		4,834.97	.23		3,507.25	.19		3,471.55	.20		2,971.38	.17		2,478.25	.16	
Other Land.....	2,281.61	.12		11,023.87	.58		9,810.14	.53		9,998.26	.57		9,799.69	.56		8,189.21	.54	
Improvements on Lots.....	564,915.13	29.48		2,207.78	.12		1,978.46	.11		1,878.79	.11		1,758.07	.10		1,623.69	.11	
Range Horses or Mules.....	53,202.31	2.78		580,068.11	30.51		592,218.61	32.11		584,964.29	33.28		585,926.69	33.46		468,877.67	31.15	
Other Horses or Mules.....	330.46	.02		188.84	.01		134.85	.01		56,383.43	3.21		53,823.00	3.07		42,831.36	2.80	
Range Cattle.....	1,668.03	.09		1,405.55	.07		1,531.05	.08		1,567.97	.09		1,630.98	.09		1,394.41	.09	
Other Cattle.....	1,416.86	.07		1,152.93	.06		935.43	.05		804.88	.05		1,298.04	.07		1,306.63	.09	
Sheep.....	6,897.64	.36		4,988.55	.26		4,624.50	.25		4,283.53	.24		3,653.31	.17		3,789.33	.25	
Goats.....	976.79	.04		320.25	.02		206.04	.01		348.96	.02		283.46	.01		369.02	.02	
Swine.....	147.02	.01		447.35	.02		101.29	.01		71.72	.00		197.41	.01		155.62	.01	
Poultry.....	144.00	.01		145.16	.01		361.92	.02		349.74	.02		261.73	.02		309.86	.02	
Merchandise.....	44,030.90	2.30		111,864.96	5.88		94,132.28	5.10		101,708.15	5.79		98,137.16	5.61		91,644.21	6.09	
Motor Vehicles.....	41,852.19	2.16		43,610.21	2.29		42,259.31	2.29		39,787.42	2.26		39,836.45	2.25		34,190.51	2.27	
Household Furnishings.....	58,429.90	3.05		50,007.77	2.63		47,119.19	2.56		35,186.06	2.00		43,653.78	2.49		47,783.11	3.17	
Per'al Prop. Not Otherwise Enum.				1,877.00	.10		2,884.95	.16		2,794.42	.16		44,479.35	2.54		38,168.12	2.54	
Bus Lines.....				209.51	.01		205.57	.01		131.25	.01		163.98	.01		256.87	.02	
Car Companies.....				22,538.36	1.18		19,863.69	1.08		15,034.88	.85		16,276.72	.93		13,481.70	.90	
Express Companies.....				315.42	.02		291.14	.01		295.35	.02		260.85	.02		223.50	.01	
Gas Companies.....				13,593.95	.71		13,672.43	.74		13,546.04	.77		16,776.20	.96		15,003.27	1.00	
Power Companies.....				78,603.86	4.10		79,494.81	4.31		78,623.14	4.63		78,623.14	4.49		70,746.29	4.70	
Railroad Companies.....				222,645.12	11.62		213,155.32	11.56		214,636.14	12.21		211,065.04	12.05		178,705.22	11.80	
Telegraph Companies.....				3,652.28	.18		3,350.54	.18		3,273.50	.19		3,264.21	.19		2,995.74	.20	
Telephone Companies.....				21,260.97	1.11		21,676.86	1.17		21,798.89	1.24		22,303.82	1.27		22,843.90	1.52	
Terminal Companies.....				48,492.71	2.53		54,382.81	2.95		53,197.24	3.03		53,290.95	3.04		49,213.89	3.27	
Water Companies.....				183.28	.01		110.23	.01		112.08	.01		160.75	.01		91.95	.01	
Mining Companies.....																		
TOTALS.....	\$ 1,916,300.05	100.00		\$ 1,901,287.88	100.00		\$ 1,844,403.84	100.00		\$ 1,757,532.33	100.00		\$ 1,751,010.72	100.00		\$ 1,505,207.04	100.00	

NOTE—(See note on Beaver County).

STATE TAX COMMISSION

Property Tax Discounts
and
Exemptions

STATEMENT NO. 50
SUMMARY OF RESULTS OF THE PUMPING
PLANT EXEMPTION LAW
1936

COUNTY	Valuation Exempted	Taxes Lost	Rebates to Pumpers
Beaver	\$ 24,030	\$ 727.24	\$ 1,547.39
Box Elder	97,527	1,801.32	814.17
Cache	42,275	1,020.98	2,564.66
Carbon	9,274	244.24	.....
Davis	20,558	460.64	2,212.21
Emery	4,603	156.67	.....
Grand	1,468	43.58	.....
Iron	69,362	2,184.64	5,468.32
Juab	4,670	130.17	.....
Millard	9,159	258.33	.....
Morgan	4,985	116.92	.....
Piute	2,628	82.25	.....
Rich	1,639	31.20	25.61
Salt Lake	148,535	4,528.14	1,797.07
Sanpete	14,306	411.65	230.44
Sevier	12,881	404.40	135.53
Summit	6,585	177.26	.....
Tooele	5,703	135.88	59.05
Uintah	2,115	78.24	.....
Utah	65,659	1,862.95	4,338.43
Wasatch	8,381	197.84	.....
Washington	93,833	3,483.24	206.94
Weber	45,236	1,155.28	293.24
TOTALS	\$ 695,362	\$ 19,693.06	\$ 19,693.06

STATEMENT NO. 51
SUMMARY OF RESULTS OF THE VETERANS' EXEMPTION LAW 1931-1936

COUNTY	NUMBER OF PETITIONS ALLOWED						TOTAL TAX EXEMPTED											
	1931	1932	1933	1934	1935	1936	1931	1932	1933	1934	1935	1936						
Beaver.....	4	8	21	25	19	21	\$	132.90	\$	398.86	\$	803.18	\$	856.10	\$	623.75	\$	578.75
Box Elder.....	18	19	26	29	32	37		486.73		484.35		874.90		881.67		906.03		906.03
Cache.....	27	38	46	61	58	64		911.63		1,450.64		1,630.17		2,211.73		2,193.33		2,314.77
Carbon.....	3	6	16	15	15	20		55.35		134.60		351.69		410.10		537.64		541.64
Daggett.....	1	1	1	1	1	2		37.17		17.48		21.68		1,232.52		21.24		29.00
Davis.....	11	19	25	32	32	42		259.86		596.24		982.46		1,340.21		1,399.92		1,399.92
Duchesne.....	5	4	11	12	25	20		218.05		163.40		361.27		307.64		764.83		796.56
Emery.....	3	10	15	11	13	12		148.75		282.15		384.54		276.66		357.24		268.95
Garfield.....	1	2	10	9	12	9		81.45		96.61		158.93		184.41		294.14		218.08
Grand.....	3	11	22	20	26	28		84.14		332.56		557.15		588.10		622.21		604.54
Iron.....	22	36	39	30	37	36		1,172.26		1,362.10		1,404.00		973.96		1,290.09		1,088.52
Kane.....	10	8	20	18	18	20		366.49		318.83		714.91		494.18		445.40		460.49
Millard.....	1	2	3	1	1	2		56.02		88.73		62.31		142.16		154.92		128.57
Morgan.....	2	2	2	2	2	3		39.37		41.19		34.14		33.99		41.94		52.31
Piute.....	218	494	628	882	676	715		8,280.81		15,249.09		22,980.66		25,648.51		27,489.75		25,447.12
Rich.....	9	45	70	69	60	68		94.42		49.49		185.83		195.39		129.76		129.76
Salt Lake.....	10	16	22	35	39	45		307.76		2,563.85		2,871.67		2,711.07		2,738.75		2,719.95
Sanpete.....	5	9	16	15	16	16		426.06		433.57		887.09		1,318.69		1,612.31		1,943.83
Sevier.....	8	5	18	16	16	14		196.29		229.98		409.53		594.94		677.65		592.55
Summit.....	4	9	14	21	19	22		130.89		229.30		523.29		548.95		653.42		640.51
Tooele.....	79	122	144	155	175	208		3,811.64		4,316.61		5,563.60		7,514.52		7,396.48		8,298.65
Utah.....	2	4	7	8	5	10		143.32		306.31		356.04		403.28		249.84		202.22
Wasatch.....	8	8	20	16	22	22		363.97		382.03		582.32		489.62		715.79		777.75
Washington.....	50	94	118	124	130	141		1,332.78		3,465.73		4,059.69		5,022.65		4,924.19		4,806.59
Wayne.....	508	974	1,317	1,629	1,473	1,599		\$19,779.61		\$33,198.80		\$46,730.88		\$53,757.03		\$57,057.54		\$55,654.01
Weber.....	50	94	118	124	130	141		1,332.78		3,465.73		4,059.69		5,022.65		4,924.19		4,806.59
TOTALS.....	508	974	1,317	1,629	1,473	1,599		\$19,779.61		\$33,198.80		\$46,730.88		\$53,757.03		\$57,057.54		\$55,654.01

STATEMENT NO. 52
SUMMARY OF RESULTS OF THE VETERANS' EXEMPTION LAW 1931-1936

COUNTY	TOTAL VALUATION EXEMPTED												
	1931	1932	1933	1934	1935	1936							
Beaver.....	3,503	10,542	22,002	21,438	15,844	15,615							
Box Elder.....	16,978	19,561	24,407	33,506	34,437	39,074							
Cache.....	23,596	34,742	38,661	52,037	52,068	63,965							
Carbon.....	1,800	5,055	9,487	10,608	12,913	15,548							
Daggett.....	1,840	885	885	885	860	1,466							
Davis.....	8,495	21,465	34,055	38,460	41,538	48,625							
Duchesne.....	5,838	8,895	8,439	7,184	19,022	21,012							
Emery.....	4,048	8,317	10,848	9,695	8,953	6,649							
Garfield.....	2,250	2,649	3,693	4,380	6,513	4,734							
Grand.....	.....	.....	750	.....	2,447	5,271				
Iron.....	2,490	9,573	15,853	15,809	17,749	16,918							
Juab.....	34,978	41,265	40,929	27,181	38,302	35,197							
Kane.....	12,265	10,297	18,758	14,093	12,961	15,224							
Millard.....	2,250	3,750	6,665	6,124	5,519	2,011							
Morgan.....	.....	.....	1,698	394	730	.....						
Piute.....	1,295	1,520	1,270	1,250	2,610	2,780							
Rich.....	286,765	434,830	635,076	685,235	734,500	728,453							
Salt Lake.....	2,615	1,414	.....	4,982	5,121	3,740						
San Juan.....	7,855	60,860	76,670	77,295	73,110	81,532							
Sanpete.....	12,567	11,151	19,562	29,731	40,980	40,501							
Sevier.....	4,265	6,747	17,150	16,715	19,211	18,810							
Summit.....	5,795	6,480	17,883	16,353	15,548	13,043							
Tooele.....	4,195	6,955	9,955	14,093	16,610	17,720							
Uintah.....	92,003	106,547	130,266	166,822	175,117	208,637							
Utah.....	3,615	7,915	9,207	10,956	6,005	6,085							
Wasatch.....	9,520	9,885	14,110	11,500	15,915	17,340							
Washington.....	.....	.....	285	2,450	2,794	2,350					
Wayne.....	50,135	93,820	104,610	125,435	123,240	133,775							
Weber.....	.....	.....	.....	.....	.....	.....	
TOTALS.....	\$ 550,956	\$ 919,620	\$ 1,261,360	\$ 1,408,564	\$ 1,504,380	\$ 1,571,629							

STATEMENT NO. 53
SUMMARY OF ADJUSTED SETTLEMENTS OF DELINQUENT PROPERTY TAXES BY
COUNTY COMMISSIONS
March 26 to November 30, 1935

COUNTY	No. of Adjustments	Total Assessed Valuation	Total Taxes, Interest, Etc., Due	Total Settlement	Per Cent Collected
Beaver.....	6	11,571.00	1,107.36	686.89	62.03
Box Elder.....	287	499,200.00	27,967.84	24,858.38	88.88
Cache.....	364	398,942.00	37,744.69	31,368.04	83.10
Carbon.....	0	.....	.....	.....	.....
Daggett.....	11	12,192.00	757.02	722.98	95.50
Davis.....	138	216,843.00	16,311.45	12,763.06	78.25
Duchesne.....	390	305,219.00	50,878.33	39,217.31	77.08
Emery.....	201	116,864.00	13,183.41	11,456.29	86.89
Garfield.....	121	99,518.00	12,903.75	9,354.95	72.47
Grand.....	1	16,991.00	1,833.50	1,200.00	65.34
Iron.....	11	6,465.00	673.81	603.33	89.41
Juab.....	14	7,164.00	1,023.36	784.20	76.40
Kane.....	0	.....	.....	.....	.....
Millard.....	26	22,738.00	3,813.11	2,783.09	72.99
Morgan.....	37	179,477.00	11,173.88	8,487.20	75.94
Piute.....	5	5,300.00	464.39	396.87	85.46
Rich.....	2	920.00	50.66	10.66	21.04
Salt Lake.....	161	826,335.00	164,318.61	145,249.20	88.99
San Juan.....	3	1,872.00	317.40	237.97	74.97
Sanpete.....	235	179,783.00	20,703.89	18,605.27	89.86
Sevier.....	607	546,217.00	69,489.86	47,512.12	68.80
Summit.....	57	182,649.00	15,712.23	14,188.73	90.30
Tooele.....	18	74,621.00	6,182.77	5,059.54	81.83
Utah.....	16	18,811.00	2,384.18	2,154.93	90.38
Uintah.....	644	674,141.00	67,131.00	61,665.94	91.86
Wasatch.....	86	76,756.00	7,587.88	6,906.86	91.02
Washington.....	24	47,003.00	7,069.50	5,089.21	71.99
Wayne.....	0	.....	.....	.....	.....
Weber.....	155	325,237.00	34,914.56	29,173.00	83.56
TOTALS.....	3,620	\$4,852,819.00	\$ 575,714.14	\$ 480,836.02	83.52

Revenues Collected
by the
State Tax Commission
for Fiscal Years
1935, 1936

STATEMENT NO. 54

SUMMARY OF TAX ASSESSMENTS AND
COLLECTIONS BY THE STATE TAX COMMISSION
FOR THE FISCAL YEAR ENDING JUNE 30, 1935

TOTAL TAXES ASSESSED		
Filing Fees	\$ 83,510.88	
Individual Income Tax	126,370.68	
Corporation Franchise Tax	368,625.86	
Sales Tax	2,533,071.75	
Cigarette and Oleomargine Tax	\$ 292,461.66	
Less Cash Discount	27,436.32	
	265,025.34	
Insurance Premium Tax	178,386.07	
Inheritance Tax	104,318.66	
Car and Bus Company Tax	69,948.28	
Gasoline Tax	2,547,918.77	
Motor Vehicle Registration	983,674.98	
Vehicle Control Fund	55,872.11	
Beer Tax	178,384.41	
Motor Transportation Fund	247,695.08	
Insurance—Self Insurers	11,503.81	
Public Utilities Regulation Fee	37,529.39	
Suspense Items	8,637.03	
	\$7,800,423.10	
DEDUCT		
Uncollectible Taxes	\$ 21,020.69	
Taxes Abated	16,577.66	
	37,598.35	
BALANCE	\$7,762,824.75	
DEPOSITS WITH STATE TREASURER		
Filing Fees	\$ 83,522.88	
Individual Income Tax	128,481.82	
Corporation Franchise Tax	348,040.58	
Suspense—Prepayments	\$ 1,880.86	
Other Suspense	6,756.17	
	8,637.03	
Sales Tax	2,496,097.11	
Cigarette Tax	243,165.44	
Oleomargarine Tax	25,698.50	
Insurance Premium Tax	178,717.53	
Inheritance Tax	120,193.43	
Car and Bus Company Tax	68,512.89	
Gasoline Tax	2,535,613.50	
Motor Vehicle Registration	983,674.98	
Vehicle Control Fund	55,872.11	
Beer Tax	178,321.43	
Motor Transportation Fund	237,059.01	
Insurance—Self Insurers	11,503.81	
Public Utilities Regulation Fee	6,615.56	
	\$7,709,727.61	
TAXES COLLECTIBLE		
Taxes Collectible	53,097.14	
BALANCE	\$7,762,824.75	

STATEMENT NO. 55
ANALYSIS OF REVENUE COLLECTED BY THE STATE TAX COMMISSION FOR THE FISCAL
YEAR ENDING JUNE 30, 1935

NUMBERS		COLLECTIONS			DISPOSITION						
		Returns	Licenses		School Fund— (Reducing Tax Levy)	General Purpose	Reducing Tax Levy	Relief Fund	Road Tax	Special Funds	Reserve Fund and Unapportioned
TAX											
INCOME TAX											
	75,679			\$	\$ 83,522.88		\$ 91,551.85	\$ 82,788.63	\$ 30,517.28		\$ 784.25
	6,922				129,181.82						7,112.69
	20,111										
	142										
	876										
	1,147										
Corporation Franchise Tax											
	3,576										
Property Tax Base											
Income Tax Base											

STATE TAX COMMISSION

STATEMENT NO. 56

SUMMARY OF TAX ASSESSMENTS AND
COLLECTIONS BY THE STATE TAX COMMISSION
FOR THE FISCAL YEAR ENDING JUNE 30, 1936

TOTAL TAXES ASSESSED		
Filing Fees	\$	8,682.94
Individual Income Tax		492,181.54
Corporation Franchise Tax		596,657.78
Sales Tax		2,998,523.80
Cigarette and Oleomargarine Tax	\$ 358,182.21	
Less Cash Discount	33,538.47	324,643.74
Insurance Premium Tax		280,357.16
Inheritance Tax		131,752.88
Licensed Gross Ton Mile Tax		53,654.42
Car and Bus Company Tax		84,007.32
Gasoline Tax		2,901,992.62
Motor Vehicle Registration		892,201.98
Vehicle Control Fund		93,446.84
Beer Tax		110,186.74
Motor Transportation Fund		207,221.15
Insurance-Self Insurers		17,269.23
Public Utilities Regulation Fee		37,725.03
Suspense Items		64,757.94
		\$9,295,213.06
DEDUCT		
Uncollectible Taxes	\$	13,750.25
Taxes Abated		26,651.74
		40,401.99
BALANCE		\$9,254,811.07

STATEMENT NO. 57
ANALYSIS OF REVENUE COLLECTED BY THE STATE TAX COMMISSION FOR THE FISCAL YEAR
ENDING JUNE 30, 1936

TAX	NUMBERS		COLLECTIONS			DISPOSITION						
	Returns	Licenses	Collections	Suspended	Grand Total	School Fund— (Reducing Tax Levy)	General Purpose	Reducing Tax Levy	Relief Fund	Road Tax	Special Funds	Reserve Fund and Unapportioned
Individual Income Tax			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Filing Fees.....	5,929		8,680.81		8,680.31	359,611.25	8,645.97	119,870.41				34.84
Income Tax.....	51,003		490,238.64		490,238.64							10,756.98
Corporation Franchise Tax.....	3,607											
Property Tax Base.....			120,969.02		120,969.02							9,234.87
Income Tax Base.....			337,066.04		337,066.04	267,851.80	111,734.15	89,283.79				29,930.95
Sales Tax.....			2,943,372.29		2,943,372.29	599,573.10						5,755.69
Gasoline Licenses.....	11,747		23,494.00		23,494.00							
Gasoline Tax.....			2,898,425.77		2,898,425.77							
Cigarette Tax.....	585		263,352.48		263,352.48							
Cigarette Licenses.....	2,115		21,141.00		21,141.00							
Oleomargarine Tax.....			36,219.15		36,219.15							
Oleomargarine Licenses.....	283		1,415.00		1,415.00							
Beer Tax.....			104,339.25		104,339.25							
Beer Licenses.....	24		660.00		660.00							
Inheritance Tax.....			139,892.55	55,470.38	195,362.93							
Insurance Tax.....			298,090.94		298,090.94							
Lic. Gross Ton Mile Tax.....			62,681.92		62,681.92							
Car and Bus Company Tax.....			91,530.17		91,530.17							
Motor Transportation Fund.....			209,109.20		209,109.20							
Public Utilities Comm. Fund.....			59,994.14		59,994.14							
Motor Vehicle Registration.....	142,704		967,800.92		967,800.92							
Operators and Chauffeurs.....	28,528		17,845.50		17,845.50							
TOTALS.....			\$9,146,903.29	\$55,470.38	\$9,202,373.67	\$1,227,035.65	\$1,119,995.84	\$209,154.20	\$2,000,000.00	\$3,919,341.27	\$528,814.44	\$45,184.19

*Insurance Company Tax—Twenty-five per cent from Fire Companies reverts to Fireman's Pension Fund.

STATEMENT NO. 58

MOTOR FUEL TAX

Fiscal Year Ending June 30, 1935

1. Total Gallons Refined in Utah.....	63,203,620 gals.
2. Total Gallons Imported.....	20,944,800 gals.
3. Total Gallons to Account for.....	84,148,420 gals.
4. Gallons Exported.....	14,216,765 gals.
5. Sales to U. S. Government.....	1,363,483 gals.
6. Amount Placed in Stock.....	2,772,237 gals.
7. Total Deductions.....	18,352,485 gals.
8. Net Amount Sold or Used, Before Credits.....	65,795,935 gals.
9. 3% Statutory Deduction for Evaporation, Etc.	1,973,344 gals.
10. Net Amount Sold and Taxable.....	63,822,591 gals.
11. Amount of tax at 4c a Gallon.....	\$2,552,903.64
12. Credits Allowed.....	5,829.00
13. Amount of Tax Assessed.....	\$2,547,074.64
14. Penalties and Interest.....	130.13
15. Licenses.....	649.00
16. Miscellaneous Fees.....	65.00
17. Grand Total Assessed.....	\$2,547,918.77
18. Taxes Collectible and Abatable.....	12,305.27
19. Taxes Collected.....	\$2,535,613.50

NOTE—The figures in line 9 mean that the State is paying vendors the sum of \$78,933.76 to collect the tax and for fuel losses in handling.

STATE TAX COMMISSION

STATEMENT NO. 59

MOTOR FUEL TAX

Fiscal Year Ending June 30, 1936

1. Total Gallons Refined in Utah.....	66,367,545 gals.
2. Total Gallons Imported.....	25,350,060 gals.
3. Total Gallons to Account for.....	92,817,605 gals.
4. Gallons Exported.....	13,810,810 gals.
5. Sales to U. S. Government.....	2,048,770 gals.
6. Amount Deducted from Inventory.....	2,071,374 gals.
7. Total Deductions.....	17,930,954 gals.
8. Net Amount Sold or Used, Before Credits.....	74,886,651 gals.
9. 3% Statutory Deduction for Evaporation, Etc.	2,246,172 gals.
10. Net Amount Sold and Taxable.....	72,640,479 gals.
11. Amount of tax at 4c a Gallon.....	\$2,905,619.18
12. Credits Allowed.....	4,771.55
13. Amount of Tax Assessed.....	\$2,900,847.63
14. Penalties and Interest.....	136.44
15. Licenses.....	585.00
16. Deficiencies.....	357.55
17. Miscellaneous Fees.....	66.00
18. Grand Total Assessed.....	\$2,901,992.62
19. Taxes Collectible and Abatable.....	2,381.85
20. Taxes Collected.....	\$2,899,610.77

NOTE: The figures in line 9 mean that the State is paying vendors the sum of \$89,846.83 to collect the tax and for fuel losses in handling.

STATE TAX COMMISSION

Analysis of the Operation of the Sales Tax Act Fiscal Year 1936

To properly interpret and analyze the tables that follow, it is important to be familiar with the provisions of the Act and to study the following explanations of these charts.

The statements have been developed solely from the information contained in the sales tax returns as filed pursuant to the provisions of the Act. In Statement Number 60 your attention is called to the fact that the amount shown as wholesale sales does not represent the total wholesale sales in this State, as many wholesalers report only that volume of their business which is retail and taxable. For this reason and also due to the fact that many transactions, such as the sale of real property, are not taxable under the Act, the amount shown as gross sales does not truly report the year's gross sales in the State.

In Statement Numbers 62 and 63 the returns have been analyzed by types of business. It must be remembered in studying these charts that practically no seller in this State sells only one commodity; for instance, drug stores and department stores while they have been classified as such, usually sell some food, furniture and other commodities. We have been forced, therefore, to classify businesses according to the commodity of which they sell the greatest apparent volume.

Statement Number 64 presents the sales, deductions and tax classified by counties. In this schedule under the heading "Unclassified" are included the deductions of chain stores. The sales tax returns are so drawn that a chain store system may report one schedule of deductions for the entire system, but must itemize net sales and tax according to the location of the various stores. We have also found it impossible to classify by county, taxable

sales of public utilities, as these do not necessarily fall within the boundaries of any one county.

Statement Number 65 is a similar analysis for all cities in the State whose population exceeds 2,500.

Statement Numbers 66, 67 and 68 analyze information on the operation of the Act as to chain stores and non-chain stores. For these schedules we have arbitrarily defined a chain store as a seller or vendor with more than one place of business. We have included the Utah Liquor Control Commission among the non-chain group. We have tabulated public utilities as a separate group with the exception of the arrangement of Statement Number 68.

STATEMENT NO. 60
SCHEDULE SHOWING GROSS SALES, DEDUCTIONS,
AND SALES TAX ASSESSED

Fiscal Year Ending June 30, 1936

GROSS SALES	
Gross Sales	\$280,316,549.00
DEDUCTIONS	
Wholesale Sales	\$ 85,224,999.00
Retail Sales—Interstate Commerce	10,606,546.00
Sales of Cig., Oleo., and Motor Fuels.....	26,023,940.00
Sales to Governmental Units	7,545,160.00
Sales of Malt	11,743.00
Other Allowable Deductions	3,309,004.00
Total Deductions	\$132,721,392.00
NET TAXABLE SALES	\$147,595,157.00
Tax at 2%	\$ 2,951,903.14
Tax at 10%	1,174.30
Penalties and Interest	18,835.72
Excess Collections	3,116.64
TOTAL SALES TAX ASSESSED	\$ 2,975,029.80

STATEMENT NO. 61

SCHEDULE SHOWING GROSS SALES, NET SALES,
AND SALES TAX ASSESSED
BY TYPE OF MANAGEMENT

Fiscal Year Ending June 30, 1936

	Gross Sales	Net Sales	Tax Assessed	Per Cent of Total Tax Assessed
Sole Ownership	\$ 56,313,857	\$ 37,982,505	\$ 771,437.80	25.93
Corporation	209,323,125	98,614,038	1,981,906.24	66.62
Partnership	10,116,964	6,596,868	133,465.19	4.49
Club	173,736	151,499	3,054.73	.10
School	454,454	420,459	8,422.62	.28
Governmental	3,867,902	3,777,159	75,686.15	2.54
Unclassified	61,511	52,629	1,057.07	.04
TOTAL	\$280,316,549	\$147,595,157	\$2,975,029.80	100.00

STATEMENT NO. 62

SCHEDULE SHOWING GROSS SALES, NET SALES,
AND SALES TAX ASSESSED BY BUSINESS GROUPS

Fiscal Year Ending June 30, 1936

GROUPS	Gross Sales	Net Sales	Tax Assessed	Per Cent of Total Tax Assessed
Food	\$ 65,598,643	\$ 32,556,433	\$ 659,444.30	22.17
Automotive	59,893,476	23,550,875	474,822.98	15.96
General Merchandise	35,380,059	26,971,201	541,868.54	18.21
Miscellaneous	60,895,957	24,926,599	502,582.92	16.89
Furniture	10,282,769	6,942,806	139,568.17	4.69
Amusements	3,523,718	3,423,733	68,781.17	2.31
Building Materials	20,907,232	9,246,441	186,091.34	6.26
Apparel	10,793,977	8,602,920	173,437.66	5.83
Utilities	13,040,718	11,374,149	228,432.72	7.68
TOTALS	\$280,316,549	\$147,595,157	\$2,975,029.80	100.00

STATEMENT NO. 63
SHOWING SALES REPORTED AND SALES TAX ASSESSED BY TYPE OF BUSINESS
Fiscal Year Ending June 30, 1936

	Gross Sales	DEDUCTIONS						Malt	Other Deductions	Total Deductions
		Wholesale	Retail Sales-Interstate Commerce	Sales of Cigarettes, Motor Fuels	Sales to Governmental Unit					
FOODS GROUP										
Bakeries, Confections, etc.	\$ 5,963,426	\$ 3,038,053	\$ 4,560	\$ 239,154	\$ 12,333	\$ 22	\$ 22,462	\$ 3,316,584		
Dairy Products	9,168,852	7,141,626	7,286	2,414	92,845		37,056	7,281,227		
Groceries, Fruits, Veg., etc.	37,241,008	14,041,226	1,134,644	560,508	668,492	8,511	60,403	16,473,784		
Fish, Meat, and Meat Products	4,819,409	4,151,131	5,367	844	12,432	40	2,739	4,172,553		
Cafes, Restaurants, etc.	8,405,948	1,241,659	20,174	486,880	4,068	11	45,270	1,798,062		
AUTOMOTIVE GROUP										
Automobiles, Trucks, and Repairs	29,084,631	6,716,179	472,742	1,060,655	222,954		590,777	9,063,307		
Accessories, Tires and Batteries	3,753,144	2,087,169	69,861	230,842	57,903		36,836	2,482,611		
Filling Stations and Oil Companies	27,055,701	2,049,525	709,885	21,605,649	347,209		84,415	24,796,683		
GENERAL MERCHANDISE GROUP										
Department Stores	20,828,862	5,478,614	41,900	28,367	232,843	27	307,332	6,089,083		
General Merchandise Stores	10,370,828	610,513	57,624	868,568	620,674	2,408	105,930	2,265,717		
Variety 5 and 10 Cent Stores	4,180,369	48,140	262	1,078	3,057	21	1,500	54,058		
MISCELLANEOUS GROUP										
Coal, Coke, and Wood	9,658,644	4,239,489	781,452	3,991	177,976		44,100	5,247,008		
Drug Stores	6,441,144	1,137,608	28,804	575,190	29,255		19,389	1,790,949		
Flour, Feed, Grain, and Seeds	10,423,749	8,961,760	25,466	19,652	41,421	703	448,773	9,517,042		
Hardware and Farm Implements	14,861,875	7,009,823	2,522,211	72,174	647,233		173,847	10,425,288		
Jewelry	1,163,527	84,877	28,311		17,485		38,847	169,520		
Professions	2,222,411	477,440	292,071		39,138		130,103	938,752		
Printers and Newspapers	6,090,647	3,227,584	408,937	16,138	329,042		56,173	4,037,874		
Schools	455,376	25,780			8,215		33,995			
Unclassified (Incl. U. L. C. C.)	9,582,584	2,968,350	487,603	165,210	106,027		81,740	3,808,950		
FURNITURE GROUP										
Furniture	7,238,213	792,389	312,131		746,204		137,422	1,988,146		
Radios and Musical Inst.	547,404	45,045	15,430		27,583		21,829	109,887		
Home Furnishings, etc.	2,497,152	1,076,049	59,179		20,875		35,827	1,241,930		
AMUSEMENTS GROUP										
Motion Pictures	2,816,692	4,559	82,162							
Dances	212,017			1,891			321	87,042		
Resorts, Athletics, etc.	495,009	535		7,078			554	2,415		
BUILDING GROUP										
Lumber, Building Material, etc.	10,076,673	2,242,498	502,857	38,837	1,351,417		284,832	4,420,441		
Wiring, Heating, Refrig., etc.	6,801,583	2,426,330	998,430	6,290	1,035,334		183,315	4,650,299		
Paint, Varnish, Glass, and Awnings	2,254,897	978,395	90,796		116,967		54,680	1,240,838		
Sand, Gravel, Lime, Cement, etc.	1,774,079	986,328	113,124		228,232		21,529	1,349,213		
APPAREL GROUP										
Men's and Boy's Clothing, etc.	2,409,515	79,555	56,510		9,478		16,289	161,832		
Women's Ready-to-wear and Spec.	4,355,803	888,834	40,891		636		5,746	936,107		
Shoes	1,629,049	7,820	10,386		3,364		79,207	101,327		
Other Apparel	2,399,610	195,708	784,638		6,159		5,286	991,791		
UTILITIES GROUP										
Electric Power and Light	6,163,402	118,945	3,294		21,099		84,754	228,092		
Gas, Heat, and Water	2,361,157	615,045	432,768		104,000		7,995	727,040		
Telephone and Telegraph	3,274,181	83			179,482		21,131	633,414		
Transportation	1,241,978	10,395	4,240	32,550	23,728		7,110	78,023		

SHOWING SALES REPORTED AND SALES TAX ASSESSED BY TYPE OF BUSINESS
Fiscal Year Ending June 30, 1936

	Net Sales at 2%	Sales Taxable at 10%	Penalties and Interest	Excess Collections	Total Tax Assessment
FOODS GROUP					
Bakeries, Confections, etc.	\$ 2,646,842	\$ 22	\$ 527,67	\$ 440.41	\$ 53,907.12
Dairy Products	1,887,626		315.73	.78	38,063.01
Groceries, Fruits, Veg., etc.	20,767,224	8,511	3,275.94	88.14	419,569.66
Fish, Meat, and Meat Products	646,856	40	107.98		13,049.10
Cafes, Restaurants, etc.	6,607,886	11	2,650.19	50.40	134,859.41
AUTOMOTIVE GROUP					
Automobiles, Trucks, and Repairs	20,021,324		2,314.53	27.66	403,268.67
Accessories, Tires and Batteries	1,270,533		147.23		25,558.11
Filling Stations and Oil Companies	2,259,018		799.82	16.02	45,996.20
GENERAL MERCHANDISE GROUP					
Department Stores	14,739,779	27	72.23	866.25	295,736.76
General Merchandise Stores	8,105,111	2,408	1,067.08		163,415.85
Variety 5 and 10 Cent Stores	4,126,311	21	17.89	169.72	82,715.93
MISCELLANEOUS GROUP					
Coal, Coke, and Wood	4,411,636		824.89	5.43	89,063.04
Drug Stores	4,650,195		410.39	101.88	93,586.47
Flour, Feed, Grain, and Seeds	906,707	703	311.71	72.29	18,518.14
Hardware and Farm Implements	4,436,587		966.45	46.78	89,744.97
Jewelry	990,007		78.88	46	19,879.48
Professions	1,283,659		257.79	.95	25,931.92
Printers and Newspapers	2,052,773		413.29	1.39	41,470.14
Schools	421,381		15.94	1.93	8,445.49
Unclassified (Incl. U. L. C. C.)	5,773,654		468.66	1.53	116,943.27
FURNITURE GROUP					
Furniture	5,250,067		375.59	5.71	105,382.64
Radios and Musical Inst.	437,517		146.99	.13	8,897.46
Home Furnishings, etc.	1,265,222		156.95	26.68	26,238.07
AMUSEMENTS GROUP					
Motion Pictures	2,729,650		162.17	2.26	54,757.43
Dances	209,602		13.41	1.15	4,206.60
Resorts, Athletics, etc.	484,481		125.32	2.20	9,817.14
BUILDING GROUP					
Lumber, Building Material, etc.	5,656,232		682.67	79.15	113,886.46
Wiring, Heating, Refrig., etc.	2,151,284		255.01	2.67	43,283.36
Paint, Varnish, Glass, and Awnings	1,014,059		39.54	90.11	20,410.33
Sand, Gravel, Lime, Cement, etc.	424,866		13.37		8,510.69
APPAREL GROUP					
Men's and Boy's Clothing, etc.	2,247,683		115.92	16.70	45,086.28
Women's Ready-to-wear and Spec.	3,419,696		511.02	87.94	68,992.88
Shoes	1,527,722		49.62	28.23	30,632.29
Other Apparel	1,407,819		494.01	75.82	28,726.21
UTILITIES GROUP					
Electric Power and Light	5,935,310		99.32	321.04	119,126.56
Gas, Heat, and Water	1,634,117		3.32	222.85	32,009.51
Telephone and Telegraph	2,640,767		12.54	9.96	53,837.84
Transportation	1,169,955		33.66	247.06	23,559.81
GRAND TOTAL	\$ 147,595,157	\$ 11,743	\$ 18,835.72	\$ 3,116.64	\$ 2,975,029.80

STATEMENT NO. 64
SCHEDULE SHOWING SALES REPORTED AND SALES TAX ASSESSED BY COUNTIES
Fiscal Year Ending June 30, 1936

COUNTY	DEDUCTIONS							Malt	Other Deductions	Total Deductions
	Gross Sales	Wholesale Sales	Retail Sales	Interstate Commerce	Sales of Cigarettes, Motor, Fuels	Sales to Governmental Unit				
Beaver.....	\$ 839,297	\$ 98,157	\$ 697	\$ 98,220	\$ 33,255	\$ 17	\$ 15,040	\$ 245,386		
Box Elder.....	4,206,825	496,214	27,954	346,530	81,677	79	54,345	1,007,299		
Cache.....	8,707,707	840,436	494,720	512,555	185,276	204	182,249	2,215,440		
Carbon.....	5,789,851	751,654	2,191	415,174	100,377	554	58,519	1,393,469		
Daggett.....	35,164		295	6,318	217			6,830		
Davis.....	3,512,505	464,131	29,831	1,210,208	110,278	75	36,600	1,851,123		
Duchesne.....	1,169,416	115,854	39	152,300	66,283	214	17,860	352,550		
Emery.....	629,265	82,655	932	101,659	30,283	60	10,648	226,217		
Garfield.....	293,869	1,761	567	52,712	22,864	78	896	78,873		
Grand.....	247,751	5,083		13,923	8,646	159	1,527	29,338		
Iron.....	2,911,360	548,759	186,000	268,144	96,275	133	14,613	1,113,924		
Juab.....	1,804,496	282,618	4,078	190,050	40,157	182	34,191	501,256		
Kane.....	825,178	15,595	866	54,478	18,477	11	1,142	90,569		
Millard.....	1,258,717	59,804	2,865	181,612	47,587	49	26,002	317,919		
Morgan.....	421,479	34,180	4,833	52,216	12,855	9	2,657	106,552		
Piute.....	208,704	30,053	1,638	34,722	12,197	8	1,292	73,911		
Rich.....	135,284	1,320		27,634	2,318	8	874	32,204		
Salt Lake.....	133,935,948	43,544,482	6,210,716	6,524,330	3,234,856	8,439	1,855,237	60,873,160		
San Juan.....	235,624	8,547		33,837	12,390	25	5,726	60,525		
Sanpete.....	2,019,543	91,863	2,525	175,857	44,592	184	17,671	332,672		
Sevier.....	2,488,786	243,047	2,943	219,878	50,419	68	27,830	550,185		
Summit.....	1,609,596	126,806	1,404	146,072	41,541	223	9,575	325,621		
Tooele.....	1,511,487	175,573	2,064	180,448	50,374	44	21,714	330,217		
Utah.....	1,379,140	112,423	82,524	147,840	111,946	138	28,691	433,564		
Utah.....	15,425,588	2,577,322	666,200	756,916	984,376	684	473,930	5,459,428		
Wasatch.....	1,024,087	44,910	17,090	152,800	35,428	98	20,925	226,120		
Washington.....	1,249,962	70,764		124,759	32,478	195	22,887	346,214		
Weber.....	96,449	1,484		22,447	8,752	19	3,235	32,418		
Unclassified.....	30,642,035	12,205,677	304,537	875,323	321,666	312	399,505	14,107,020		
Public Utilities.....	42,869,473	21,583,305	2,168,249	12,912,388	1,374,303	4,476	342,241	38,394,962		
TOTALS.....	\$280,316,549	\$85,294,999	\$10,606,546	\$26,023,940	\$7,545,160	\$11,743	\$3,309,004	\$132,721,392		

STATE TAX COMMISSION

STATEMENT NO. 64—(Continued)
SCHEDULE SHOWING SALES REPORTED AND SALES TAX ASSESSED BY COUNTIES
Fiscal Year Ending June 30, 1936

COUNTY	Net Sales at 2%	Sales Taxable at 10%	Penalties and Interest	Excess Collections	Total Tax Assessment
Beaver.....	\$ 593,911	\$ 17	\$ 252,89		\$ 12,132.31
Box Elder.....	3,199,526	79	749.36	2.76	64,750.54
Cache.....	6,492,267	204	836.04	126.24	130,828.02
Carbon.....	4,461,382	554	469.45	3.84	89,756.33
Daggett.....	28,334		05		566.73
Davis.....	1,661,382	75	162.08	2.33	33,399.58
Duchesne.....	816,856	214	335.12	7.36	16,701.20
Emery.....	403,048	60	95.04		8,192.00
Garfield.....	214,991	78	118.05		4,425.67
Grand.....	218,413	159	13.09	.08	4,403.25
Iron.....	1,797,436	133	123.77		36,085.87
Juab.....	1,303,240	182	217.78	.06	26,390.84
Kane.....	234,609	11	24.44		4,717.72
Millard.....	940,798	49	41.09	.17	19,231.12
Morgan.....	314,927	6	41.42		6,340.56
Piute.....	128,793	9	49.43		2,626.19
Rich.....	103,080	8	14.70		2,077.10
Salt Lake.....	73,062,788	8,439	3,166.63	924.73	1,470,691.02
San Juan.....	175,099	25	47.45		3,551.93
Sanpete.....	1,686,876	134	330.79	1.88	34,068.59
Sevier.....	1,948,601	68	275.24	.11	39,254.17
Summit.....	1,283,975	223	177.33	1.43	25,850.56
Tooele.....	1,181,270	44	150.15	2.08	23,782.03
Utah.....	945,576	138	339.12	80	19,265.24
Utah.....	9,966,160	684	1,642.95	5.21	201,039.75
Wasatch.....	797,967	98	227.65	.07	16,196.88
Washington.....	903,748	195	224.14	1.75	18,320.35
Weber.....	64,031	19	32.66		1,315.18
Unclassified.....	15,535,015	312	3,072.59	154.07	383,958.16
Public Utilities.....	4,474,511	4,476	80.32	1,080.72	31,098.86
TOTALS.....	\$147,596,167	\$11,743	\$18,835.72	\$3,116.54	\$2,975,029.80

STATE TAX COMMISSION

STATEMENT NO. 65

SCHEDULE SHOWING SALES REPORTED AND SALES TAX ASSESSED IN CITIES HAVING A POPULATION OVER 2,500

Fiscal Year Ending June 30, 1936

CITY	Gross Sales	DEDUCTIONS							Total Deductions
		Wholesale Sales	Retail Sales	Interstate Commerce	Sales of Cigarettes, Motor Oil, Fuels	Sales to Governmental Unit	Malt	Other Deductions	
American Fork.....	\$ 851,352	\$ 45,285	\$ 90	\$ 19,355	\$ 27,187	\$ 126	\$ 103,112	\$ 135,155	
Bingham Canyon.....	1,132,892	26,134	.....	64,613	15,421	396	25,844	132,408	
Bountiful.....	854,544	58,819	.....	37,147	17,588	.....	17,348	130,902	
Brigham City.....	2,146,105	336,285	25,802	140,544	73,248	61	17,891	593,831	
Cedar City.....	2,559,486	424,213	186,000	235,749	88,843	47	12,791	947,643	
Eureka.....	718,033	36,429	3,072	56,406	24,368	180	10,630	130,985	
Heber City.....	936,073	44,130	.....	102,662	34,638	87	19,686	201,203	
Helper.....	1,288,416	111,890	614	123,584	39,654	243	7,774	283,769	
Lehi.....	359,369	19,722	.....	32,027	15,308	42	4,163	71,862	
Logan.....	6,856,371	663,440	465,319	317,372	171,789	156	150,837	1,769,512	
Midvale.....	6,856,371	663,440	465,319	317,372	171,789	156	150,837	1,769,512	
Murray.....	2,493,064	367,526	75	171,369	26,284	331	16,574	178,739	
Nephi.....	351,921	169,956	1,006	108,515	12,902	2	27,733	593,308	
Ogden.....	29,300,971	11,794,071	297,696	793,311	316,969	312	389,558	13,591,917	
Park City.....	965,269	91,044	.....	54,630	13,721	204	4,917	164,516	
Payson.....	932,987	25,342	425	54,102	12,988	12	22,893	115,762	
Price.....	3,127,496	420,964	1,577	211,624	57,463	71	45,514	740,213	
Provo.....	9,179,905	1,755,866	566,250	343,340	576,319	301	251,122	3,493,798	
Richfield.....	1,639,891	197,324	2,668	110,216	20,008	37	22,248	382,501	
St. George.....	949,311	51,064	14,363	81,169	65,698	114	22,037	234,345	
Salt Lake City.....	123,430,619	41,371,162	5,636,106	5,966,193	3,111,760	1,998	1,218,675	57,205,894	
Spanish Fork.....	1,104,569	92,349	1,458	49,634	8,204	24	22,356	174,055	
Springville.....	1,104,569	92,349	1,458	49,634	8,204	24	22,356	174,055	
Tooele.....	1,155,275	171,939	634	65,018	214,334	79	21,385	473,839	
.....	1,204,398	56,414	1,053	101,901	40,593	20	21,641	221,622	
TOTALS.....	\$195,716,047	\$58,407,068	\$7,106,837	\$9,316,665	\$4,995,358	\$5,022	\$2,481,449	\$82,312,449	

STATE TAX COMMISSION

STATEMENT NO. 65—(Continued)

SCHEDULE SHOWING SALES REPORTED AND SALES TAX ASSESSED IN CITIES HAVING A POPULATION OVER 2,500

Fiscal Year Ending June 30, 1936

CITY	Net Taxable Sales at 2%	Sales Taxable at 10%	Penalties and Interest	Excess Collections	Total Tax Assessment
American Fork.....	\$ 656,197	\$ 126	\$ 151.30	\$ 1.65	\$ 13,289.49
Bingham Canyon.....	1,000,484	396	136.30	.....	20,185.58
Bountiful.....	723,642	.....	36.78	.....	14,509.62
Brigham City.....	1,552,274	61	424.03	17	31,475.78
Cedar City.....	1,611,843	47	102.84	.08	32,344.48
Eureka.....	787,048	180	28.87	.06	11,787.39
Heber City.....	734,875	87	222.53	.....	14,928.80
Helper.....	984,657	243	155.55	2.11	18,176.10
Lehi.....	287,507	42	37.48	.38	5,782.20
Logan.....	5,086,859	155	647.07	122.39	102,522.74
Midvale.....	1,768,981	180	134.41	4.83	15,536.86
Murray.....	1,899,766	331	105.60	.....	38,133.82
Nephi.....	636,791	2	160.29	.....	12,896.31
Ogden.....	16,309,059	312	2,968.61	153.36	329,334.35
Park City.....	800,753	204	246.24	1.43	16,120.88
Payson.....	867,225	12	246.24	.....	17,591.94
Price.....	2,387,283	71	287.83	.....	17,591.94
Provo.....	5,686,107	301	571.88	.27	43,040.86
Richfield.....	1,287,390	37	155.39	1.11	25,907.00
St. George.....	714,966	114	156.35	1.75	14,468.82
Salt Lake City.....	66,224,725	1,998	6,943.93	912.53	1,332,550.76
Spanish Fork.....	930,514	24	335.21	.72	18,948.61
Springville.....	681,886	79	89.57	.56	13,735.75
Tooele.....	982,776	20	89.98	.51	19,743.01
TOTALS.....	\$113,403,598	\$5,022	\$14,271.53	\$1,205.45	\$2,284,051.14

STATE TAX COMMISSION

STATEMENT NO. 66

SUMMARY SHOWING GROSS SALES, NET SALES, AND SALES TAX ASSESSED BY
CHAIN STORES, NON-CHAIN STORES, AND UTILITIES

Fiscal Year Ending June 30, 1936

	Gross Sales	Per Cent of Total	Net Sales	Per Cent of Total	Tax Assessed	Per Cent of Total
Chain Stores.....	\$ 83,231,515	29.69	\$ 40,545,648	27.47	\$ 813,596.93	27.35
Non-chain Stores.....	184,044,316	65.66	95,675,360	64.82	1,933,000.15	64.97
Utilities.....	13,040,718	4.65	11,874,149	7.71	228,432.72	7.68
TOTALS.....	\$ 280,316,549	100.00	\$ 147,595,157	100.00	\$2,975,029.80	100.00

STATEMENT NO. 67

SCHEDULE SHOWING GROSS SALES, NET SALES, AND SALES TAX ASSESSED BY
CHAIN STORES, NON-CHAIN STORES, AND UTILITIES

Fiscal Year Ending June 30, 1936

GROUPS	CHAIN STORES				NON-CHAIN STORES				UTILITIES			
	Gross Sales	Net Sales	Tax Assessed	Per Cent of Total Tax	Gross Sales	Net Sales	Tax Assessed	Per Cent of Total Tax	Gross Sales	Net Sales	Tax Assessed	Per Cent of Total Tax
Food.....	\$17,975,499	\$10,385,380	\$208,770.21	7.01	\$ 47,623,144	\$ 22,171,053	\$ 450,874.09	15.15	.....	.....	.....	.....
Automotive.....	18,663,100	2,209,089	44,267.59	1.49	41,230,376	21,341,786	430,555.39	14.47	.....	.....	.....	.....
General Merchandise.....	21,291,063	15,630,149	313,427.77	10.54	14,088,996	11,341,052	228,440.77	7.68	.....	.....	.....	.....
Miscellaneous.....	15,362,506	5,363,453	107,677.16	3.62	45,533,451	19,563,146	394,905.76	13.27	.....	.....	.....	.....
Furniture.....	2,379,277	1,980,515	39,631.47	1.33	7,903,492	4,962,291	99,336.70	3.36	.....	.....	.....	.....
Amusements.....	1,299,629	1,299,497	26,090.11	.88	2,224,089	2,124,236	42,691.06	1.43	.....	.....	.....	.....
Building Material.....	4,135,405	2,013,433	40,372.81	1.36	16,771,827	7,233,008	145,718.53	4.90	.....	.....	.....	.....
Apparel.....	2,125,036	1,664,132	33,359.81	1.12	8,668,941	6,938,788	140,077.85	4.71	.....	.....	.....	.....
Electric Power and Light.....	.....	.....	.....	.....	.....	.....	.....	.....	\$ 6,163,402	\$ 5,935,310	\$119,126.56	4.00
Gas, Heat, and Water.....	.....	.....	.....	.....	.....	.....	.....	.....	2,361,157	1,634,117	32,908.51	1.11
Telephone and Telegraph.....	.....	.....	.....	.....	.....	.....	.....	.....	3,274,181	2,640,767	52,837.84	1.73
Transportation.....	.....	.....	.....	.....	.....	.....	.....	.....	1,241,978	1,163,955	23,559.31	.79
TOTALS.....	\$83,231,515	\$40,545,648	\$813,596.93	27.35	\$184,044,316	\$95,675,360	\$1,933,000.15	64.97	\$13,040,718	\$11,874,149	\$228,432.72	7.68

STATEMENT NO. 68
SCHEDULE SHOWING GROSS SALES, NET SALES, AND SALES TAX ASSESSED FOR
CHAIN STORES AND NON-CHAIN STORES BY TYPE OF BUSINESS
Fiscal Year Ending June 30, 1936

	CHAIN STORES			NON-CHAIN STORES		
	Gross Sales	Net Sales	Tax Assessed	Gross Sales	Net Sales	Tax Assessed
FOODS GROUP						
Bakeries, Confectionery, etc.	\$ 2,340,723	\$ 981,049	\$ 20,044.88	\$ 3,622,703	\$ 1,665,793	\$ 33,862.24
Dairy Products	3,501,558	489,596	9,818.31	5,577,294	1,398,029	28,550.70
Groceries, Fruits, and Vegetables	11,190,013	8,414,175	168,862.61	26,050,995	12,823,049	250,697.05
Meat, Fish, and Meat Products	311,071	27,033	543.47	4,508,338	619,823	12,505.63
Cafes, Restaurants, etc.	542,134	473,527	9,500.94	7,863,814	6,134,359	125,368.47
AUTOMOTIVE GROUP						
Automobiles, Trucks, and Repairs	1,039,822	763,786	15,320.02	27,094,809	19,255,538	387,948.65
Accessories, Tires, Batteries	1,743,792	724,481	14,542.80	2,009,352	546,052	11,015.31
Filling Stations and Oil Companies	15,829,486	718,822	14,404.77	11,226,215	1,540,196	31,591.43
GENERAL MERCHANDISE GROUP						
Department Stores	15,879,327	10,558,180	211,737.30	4,949,535	4,181,599	83,999.46
General Merchandise Stores	1,543,773	1,207,086	24,212.02	8,327,055	6,898,025	139,203.33
Variety 5 and 10 Cent Stores	3,867,963	3,564,883	77,478.45	312,406	261,428	5,237.48
MISCELLANEOUS GROUP						
Coal, Coke, and Wood	1,966,450	807,986	16,207.90	7,692,194	3,603,650	72,855.14
Drug Stores	2,451,012	2,135,729	42,770.21	3,990,132	2,514,466	50,816.26
Flour, Feed, Grain, and Seeds	6,304,608	364,790	7,365.97	4,119,141	541,917	11,152.17
Hardware, Machinery, etc.	2,555,901	946,111	18,925.17	12,305,974	3,490,476	70,819.80
Jewelry	205,475	205,404	4,109.00	954,052	784,603	15,770.48
Professions	363,426	165,403	3,344.40	1,858,985	1,118,256	22,587.52
Printers, Newspapers, Bookstores, etc.	697,312	116,133	2,352.84	5,393,335	1,936,640	39,117.30
Schools				455,376	421,381	8,445.19
Unclassified (Includes U. L. C. C.)	818,322	621,897	12,601.67	8,764,262	5,151,757	103,341.60
FURNITURE GROUP						
Furniture	1,703,822	1,523,299	30,455.27	5,534,331	3,726,768	74,897.37
Radios and Musical Instruments	206,633	166,479	3,330.49	340,771	271,038	5,566.37
Home Furnishings, Appliances, etc.	468,312	290,737	5,815.71	2,028,340	964,485	19,472.36
AMUSEMENTS GROUP						
Motion Pictures	1,294,110	1,293,978	25,978.75	1,522,532	1,435,672	28,778.68
Dances	5,519	5,519	111.36	206,498	204,083	4,095.24
Resorts, Athletic Events, etc.				495,009	484,481	9,817.14
BUILDING GROUP						
Lumber, Building Material, etc.	2,050,845	1,495,762	29,990.58	8,025,828	4,160,470	83,895.88
Wiring, Heating, Refrigeration, etc.	1,081,891	392,416	6,048.21	5,719,692	1,848,868	37,235.15
Paint, Varnish, Glass, and Awnings	561,176	190,859	3,846.05	1,693,721	823,200	16,564.78
Sand, Gravel, Lime, Cement, etc.	441,493	24,396	487.97	1,332,586	400,470	8,022.72
APPAREL GROUP						
Men's and Boys' Clothing and Furnishings	403,167	376,218	7,525.31	2,006,348	1,871,465	37,560.97
Women's Ready-to-wear and Specialties	784,061	770,582	15,456.58	3,571,742	2,649,114	53,536.30
Shoes	313,176	297,786	5,967.16	1,315,873	1,229,986	24,665.13
Other Apparel	624,632	219,596	4,410.76	1,774,978	1,188,223	24,315.45
UTILITIES GROUP						
Electric Power and Light				6,163,402	5,935,310	119,126.56
Gas, Heat, and Water				2,361,157	1,634,117	32,908.51
Telephone and Telegraph				3,274,181	2,640,767	52,837.84
Transportation				1,241,978	1,163,955	23,559.81
GRAND TOTAL	\$83,231,515	\$40,545,648	\$819,596.93	\$197,085,034	\$107,049,509	\$2,161,432.87

Schedules of Corporation Franchise Tax

The statistics contained in the following schedules are based on returns as filed, unaudited, and include all returns for the calendar year 1935 and for fiscal years ending in 1935, which were received from January 1, 1936 to October 15, 1936.

STATEMENT NO. 69

SUMMARY OF CORPORATION FRANCHISE TAX RETURNS FILED FOR THE YEAR 1935

STATE TAX COMMISSION

SHOWING ALL NET INCOME ASSIGNABLE TO UTAH AND TAX ASSESSED, DISTRIBUTED BY TYPE OF BUSINESS

Type of Business	Agriculture	Mining	Manufacturing	Construction	Transportation	Other Utilities	Trading	Service	Finance	Total
Number of Corporations.....	181	680	339	65	88	66	1,136	209	782	3,496
Net Income to Utah.....	\$ 85,940	\$ 4,298,167	\$ 2,978,808	\$ 56,832	\$ 1,941,877	\$ 616,902	\$ 2,836,322	\$ 225,139	\$ 1,818,716	\$ 14,883,703
Total Tax Assessed.....	\$ 6,085	\$ 141,401	\$ 95,147	\$ 2,927	\$ 82,430	\$ 39,737	\$ 96,759	\$ 11,061	\$ 70,510	\$ 546,057
Income Base	2,398	127,738	87,337	2,093	58,285	23,570	84,525	7,070	53,447	446,463
Property Base	2,517	8,133	6,160	274	23,705	15,797	5,004	2,531	12,523	76,644
Minimum Base	1,170	5,530	1,650	560	440	370	7,230	1,460	4,540	22,950

STATEMENT NO. 70
SCHEDULE OF FRANCHISE TAX RETURNS FILED FOR THE YEAR 1935 BY DOMESTIC CORPORATIONS DOING BUSINESS IN UTAH ONLY

	Agriculture	Mining	Manufacturing	Construction	Transportation	Other Utilities	Trading	Service	Finance	Total
Total Number of Corporations Reporting	153	503	271	42	41	49	778	176	669	2,682
GROSS INCOME										
Gross Sales	\$ 1,563,438	\$ 4,540,076	\$ 34,481,891	\$ 1,819,393	\$ 40,368	\$ 310,248	\$ 81,196,797	\$ 3,190,010	\$ 580,643	\$ 127,723,364
Cost of Goods Sold	744,762	2,981,410	25,237,907	1,425,844	25,056	95,231	64,100,250	1,872,740	463,145	96,946,345
Gross Profit from Sales	\$ 818,676	\$ 1,558,666	\$ 9,243,984	\$ 393,549	\$ 15,312	\$ 215,017	\$ 17,096,547	\$ 1,317,270	\$ 117,498	\$ 30,777,019
Gross Profit from Other Operations	191,723	1,638,728	447,182	395,438	1,637,372	715,228	703,179	2,504,534	1,067,265	9,300,649
Interest	18,120	75,064	133,904	18,084	175,418	31,572	1,288,033	323,731	238,684	2,252,447
Rents and Royalties	152,383	270,549	265,385	14,170	61,770	48,435	246,335	110,950	221,261	963,603
Taxes	134,577	225,803	905,640	37,392	546,048	71,752	388,421	178,203	219,897	4,108,230
Losses	21,137	13,491	43,083	19,678	114,861	67,724	897,979	231,675	1,213,973	3,811,011
Bad Debts	.....	.....	202,248	3,405	1,903	1,147	41,844	33,530	315,155	484,695
Dividends on Withdrawable Shares	60,272	382,187	1,117,505	126,981	93,035	122,168	692,219	456,848	192,594	2,185,242
Depreciation	.....	.....	2,885	.....	9,081	.....	.....	.....	967,754	132,594
Depletion	682,843	2,377,377	5,573,351	563,074	1,440,348	476,866	12,341,093	2,941,700	494	21,127,838
Other Deductions	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total Deductions	\$ 1,183,049	\$ 3,956,613	\$ 9,352,484	\$ 912,976	\$ 2,501,629	\$ 904,880	\$ 18,977,694	\$ 4,741,112	\$ 11,040,883	\$ 53,571,320
NET INCOME	\$ 43,954	\$ 362,517	\$ 1,277,924	\$ 47,224	\$ 4,664	\$ 102,781	\$ 1,285,351	\$ 198,809	\$ 1,279,694	\$ 4,602,918
NET LOSS	\$ -146,011	\$ -750,016	\$ -632,860	\$ -37,573	\$ -379,236	\$ -45,694	\$ -647,975	\$ -276,162	\$ -1,125,478	\$ -4,101,000
Net Income Assignable to Utah	\$ 43,954	\$ 362,517	\$ 1,277,924	\$ 47,224	\$ 4,664	\$ 102,781	\$ 1,285,351	\$ 198,809	\$ 1,279,694	\$ 4,602,918
COMPUTATION OF TAX										
Total Tax Assessed	\$ 4,177	\$ 17,554	\$ 42,375	\$ 1,896	\$ 2,767	\$ 3,665	\$ 45,746	\$ 9,607	\$ 50,745	\$ 178,582
Income Base	\$ 1,144	\$ 10,911	\$ 36,300	\$ 1,390	\$ 71	\$ 3,017	\$ 38,317	\$ 5,964	\$ 37,225	\$ 134,339
Property Base	2,028	1,873	4,575	156	2,456	328	2,339	2,433	9,550	25,733
Minimum Base	1,010	4,770	1,500	350	240	320	5,090	1,210	3,970	18,460

STATE TAX COMMISSION

STATEMENT NO. 71
SCHEDULE OF FRANCHISE TAX RETURNS FILED FOR THE YEAR 1935 BY FOREIGN CORPORATIONS SHOWING AN ALLOCATION OF NET INCOME TO UTAH
 (Income and Deduction Items Represent Operation in the Entire United States)

	Agriculture	Mining	Manufacturing	Construction	Transportation	Other Utilities	Trading	Service	Finance	Total
Total Number of Corporations Reporting	23	7	12	7	199	10	21	310		
GROSS INCOME										
Gross Sales	\$44,013,855	\$1,245,845	\$472,240	\$1,202,328	\$476,240	\$427,456	\$85,099,787	\$332,332	\$8,544,297	\$9,399,776,980
Cost of Goods Sold	29,908,251	978,990	208	996,580	259,563	186,992	\$3,902,267	1,168	6,102,258	4,918,711,020
Gross Profit from Sales	\$14,105,604	\$266,855	\$264	\$205,748	\$216,677	\$240,464	\$1,197,500	\$164	\$2,442,039	\$1,481,065,960
Gross Profit from Other Operations	2,643,789	2,908,281	704,950	58,456,903	36,944,147	26,435,041	1,567,400	3,930	40,150,017	146,195,165
Interest	64,044	1,074,988	29,394	472,065	250,998	14,436,135	8,930	40,150,017	56,481,271	56,481,271
Rents and Royalties	551,685	3,092,732	70,530	67,336	893,748	19,808,520	1,970,968	1,986,316	28,441,535	28,441,535
Profit from Sale of R. E., Stocks, etc.,	503,938	437,086	7,324	61,162	4,219	2,992,096	458,970	1,858,327	9,464,357	4,464,795
Losses from Sale of R. E., Stocks, etc.,	-14,784	-22,427	-579	-579	-579	-52,758	-1,233,514	-2,000	-195,497	-1,521,559
Dividends	6,883,597	14,299,274	207,106	138,666	22,710	46,055,959	1,858,327	9,464,357	78,429,996	78,429,996
Other Income	52,553	9,608,014	257,788	440,539	150,546	48,654,438	85,503	5,016,504	64,266,885	64,266,885
Total Income	\$24,290,426	\$297,748,212	\$1,482,840	\$59,852,769	\$38,453,774	\$1,354,648,839	\$7,925,867	\$73,420,821	\$1,857,823,048	\$1,857,823,048
DEDUCTIONS										
Compensation of Officers	\$83,249	\$3,246,345	\$202,214	\$200,749	\$128,816	\$11,417,122	\$129,226	\$526,950	\$15,923,971	\$15,923,971
Rent on Business Property	456,655	2,709,261	89,091	290,827	1,178,516	67,308,132	600,588	946,149	79,523,219	79,523,219
Repairs	1,732,047	16,887,152	36,263	530,388	3,767,512	61,779,944	36,206	189,299	84,963,902	84,963,902
Interest	589,278	4,478,279	50,132	25,547	27,609,490	1,104,657	5,407,425	2,004,401	43,180,697	43,180,697
Taxes	2,514,168	22,394,900	28,212	2,070,400	3,773,321	71,506,738	163,731	2,004,401	104,454,917	104,454,917
Losses	2,658	211,331	8,275	2,719	69,813	1,673,148	43,492	1,516,232	26,860,259	26,860,259
Bad Debts	36,553	2,059,602	233,538	248,609	302,924	22,595,904	372,108	1,262,397	145,696,917	145,696,917
Dividends on Withdrawable Shares	2,329,949	19,581,953	901,519	55,594,517	16,928,370	768,181,021	6,506,492	35,361,787	1,056,880,419	1,056,880,419
Depreciation	3,543,140	171,527,439	901,519	55,594,517	16,928,370	768,181,021	6,506,492	35,361,787	1,056,880,419	1,056,880,419
Other Deductions	1,439,214	171,527,439	901,519	55,594,517	16,928,370	768,181,021	6,506,492	35,361,787	1,056,880,419	1,056,880,419
Total Deductions	\$12,726,911	\$243,175,691	\$1,499,244	\$58,917,780	\$35,676,891	\$1,177,997,310	\$9,282,345	\$47,908,386	\$1,587,185,005	\$1,587,185,005
NET INCOME	\$11,610,793	\$55,174,808	\$149,543	\$1,322,822	\$3,299,686	\$19,264,225	\$239,379	\$25,772,605	\$288,833,891	\$288,833,891
NET LOSS	-47,278	-902,287	-166,947	-387,863	-522,803	-14,612,696	-1,595,857	-261,120	-18,195,851	-18,195,851
Net Income Assignable to Utah	\$2,923,427	\$9,612,101	\$9,608	\$79,984	\$359,562	\$967,431	\$2,555	\$376,486	\$5,631,134	\$5,631,134
COMPUTATION OF TAX										
Total Tax Assessed	\$8,369	\$28,532	\$861	\$2,716	\$25,535	\$31,108	\$464	\$11,288	\$188,992	\$188,992
Income Base	\$86,609	\$27,384	\$703	\$2,477	\$10,785	\$29,024	\$386	\$11,288	\$188,992	\$188,992
Property Base	1,750	1,128	118	209	14,740	1,124	18	69	19,156	19,156
Minimum Base	10	20	40	30	10	960	60	50	1,180	1,180

STATEMENT NO. 72
SCHEDULE OF FRANCHISE TAX RETURNS FILED FOR THE YEAR 1935 BY FOREIGN CORPORATIONS THAT MAKE NO ALLOCATION OF NET INCOME
 (Income and Deduction Items Represent Operation in the Entire United States)

	Agriculture	Mining	Manufacturing	Construction	Transportation	Other Utilities	Trading	Service	Finance	Total
Total Number of Corporations Reporting	5	41	10	14	20	77	12	30	209	
GROSS INCOME										
Gross Sales	\$116,702	\$1,800,976	\$5,087,820	\$6,734,858	\$39,246	\$153,522,468	\$243,526	\$17,485,596	\$17,485,596	\$17,485,596
Cost of Goods Sold	69,132	1,177,365	2,091,552	5,605,234	15,376	100,928,913	216,008	110,104,080	110,104,080	110,104,080
Gross Profit from Sales	\$47,570	\$623,611	\$2,996,268	\$1,129,624	\$23,870	\$52,593,555	\$127,518	\$16,381,516	\$16,381,516	\$16,381,516
Gross Profit from Other Operations	223,790	33,294	31,826	839,244	7,723,220	339,665	545,439	7,439,238	8,707,690	8,707,690
Interest	15,515	84,195	31,744	19,449	7,723,220	339,665	545,439	7,439,238	8,707,690	8,707,690
Rents and Royalties	7,693	4,379	4,893	103,485	30,278	19,927	1,783,936	1,783,936	1,783,936	1,783,936
Profit from Sale of R. E., Stocks, etc.,	285	227	5,600	3,585	2,009	14,579	71,391	97,676	97,676	97,676
Losses from Sale of R. E., Stocks, etc.,	1,600	31,764	19,839	675,524	1,587,187	1,587,187	2,055,226	4,586,479	4,586,479	4,586,479
Dividends										
Other Income										
Total Income	\$49,455	\$986,790	\$8,020,711	\$11,895,679	\$181,249,280	\$55,299,187	\$632,961	\$8,053,721	\$250,637,784	\$250,637,784
DEDUCTIONS										
Compensation of Officers	\$2,301	\$41,082	\$116,440	\$92,441	\$159,227	\$278,597	\$43,284	\$27,691	\$761,013	\$761,013
Rent on Business Property	2,000	17,071	38,577	12,704	2,219,303	2,073,678	16,693	4,808	4,385,334	4,385,334
Repairs	25,694	75,895	39,616	74,249	7,308,425	63,031	11,999	11,999	7,581,187	7,581,187
Interest	9,521	1,032	39,372	122,817	16,391,925	156,094	2,345	3,033,625	19,772,904	19,772,904
Taxes	5,717	135,319	76,419	85,179	3,245,524	6,849,946	9,972	518,885	10,930,765	10,930,765
Losses		516	671	115,888	11,588	35,333	1,645,511	6,662	164,116	164,116
Bad Debts		20,053	77,776	671	31,354	1,645,511	277,594	2,053,459	2,053,459	2,053,459
Dividends on Withdrawable Shares	988	198,077	230,509	313,444	2,398,589	4,405,740	171,398	155,605	7,874,350	7,874,350
Depreciation	37,355	37,355	230,509	313,444	2,398,589	2,947,546	1,939	2,986,840	2,986,840	2,986,840
Depletion	16,403	702,020	2,729,166	728,513	156,789,746	40,252,225	501,697	6,023,406	207,748,176	207,748,176
Other Deductions										
Total Deductions	\$62,747	\$1,228,420	\$3,347,875	\$1,430,018	\$188,655,981	\$58,707,701	\$760,127	\$10,065,275	\$264,258,144	\$264,258,144
NET INCOME	\$-13,292	\$125	\$123,085	\$123,085	\$2,747	\$35,578	\$161,535	\$161,535	\$161,535	\$161,535
NET LOSS										
Net Income Assignable to Utah	\$301	\$2,448	\$105	\$140	\$20,553	\$1,654	\$130	\$456	\$25,787	\$25,787
COMPUTATION OF TAX										
Total Tax Assessed	\$281	\$2,108	\$15	\$20	\$20,413	\$824	\$206	\$23,847	\$23,847	\$23,847
Income Base	281	2,108	15	20	20,413	824	206	23,847	23,847	23,847
Property Base										
Minimum Base	20	340	90	140	140	880	130	250	1,940	1,940

STATEMENT NO. 73
SCHEDULE OF FRANCHISE TAX RETURNS FILED FOR THE YEAR 1935 BY FOREIGN CORPORA-
TIONS WHICH ONLY REPORT BUSINESS IN UTAH

	Agricul- ture	Mining	Manufac- turing	Construc- tion	Transporta- tion	Other Utilities	Trading	Service	Finance	Total
Total Number of Corporations Reporting	5	23	10	2	2	5	33	5	19	104
GROSS INCOME										
Gross Sales	\$ 125,003	\$1,521,668	\$1,731,908	\$ 23,784	\$ 212,084	\$ 42,815	\$11,357,093	\$ 25,237	\$	\$15,039,590
Cost of Goods Sold	56,466	1,217,898	1,211,560	13,982	85,800		8,860,787	16,778		11,463,271
Gross Profit from Sales	\$ 68,537	\$ 303,770	\$ 520,348	\$ 9,802	\$ 126,284	\$ 42,815	\$ 2,496,306	\$ 8,459	\$	\$ 3,576,319
Gross Profit from Other Operations	3,182	6,428,577	1,673,043		17,457	627,262	51,761	227,088	136,524	9,105,099
Interest	2,033	20,181	12,185		498	7,283	12,851		65,426	120,432
Rents and Royalties	3,574	114,185	162,248		21,768	1,692	8,339	4,350	353,724	669,880
Profit from Sale of R. E., Stocks, etc.		42,852	3,670			41			3,704	50,267
Losses from Sale of R. E., Stocks, etc.										-7,985
Dividends		80	12,506						1,843	14,429
Other Income	894	177,366	7,263		729			3,826	128,165	182,796
Total Income	\$ 78,220	\$7,087,011	\$2,391,266	\$ 9,802	\$ 166,936	\$ 579,068	\$ 2,595,825	\$ 243,723	\$ 689,386	\$13,941,237

DEDUCTIONS										
Compensation of Officers	\$ 14,312	\$ 138,134	\$ 58,615	\$	\$	\$ 9,572	\$ 82,908	\$ 4,767	\$ 10,644	\$ 313,952
Rent on Business Property	1,662	2,337	8,961			2,830	218,083	18,793	22,859	275,575
Repairs	3,759	553,574	23,839		2,864	23,472	12,434	1,268	31,434	652,794
Interest	44	475,980	27,105		36,009	65,532	37,423	149	108,853	751,100
Taxes	7,733	447,492	147,060		25,564	68,865	83,047	10,905	169,638	960,304
Losses	2,200	12,692					1,916		21,075	37,833
Bad Debts	415	13,606	23,576		351	7,865	18,537	810	4,456	69,616
Dividends on Withdrawable Shares										
Depreciation	8,329	573,830	207,911		44,572	53,821	85,218	7,495	89,942	1,071,118
Depletion		396,767	565		78,734	413,492	1,920,679	196,391	289,878	8,734,653
Other Deductions	40,206	4,059,757	1,720,574	14,942						
Total Deductions	\$ 78,600	\$6,669,169	\$2,213,206	\$ 14,942	\$ 188,194	\$ 645,499	\$ 2,460,250	\$ 240,578	\$ 748,829	\$13,264,327
NET INCOME	\$ 20,698	\$1,001,695	\$ 210,855	\$	\$	\$ 41,649	\$ 200,747	\$ 3,145	\$ 79,703	\$ 1,558,492
NET LOSS	-21,138	-583,853	-37,795	-5,140	-21,258	-8,030	-65,172		-139,146	-881,582
Net Income Assignable to Utah	\$ 20,698	\$1,001,695	\$ 210,855				\$ 200,747	\$ 3,145	\$ 79,703	\$ 1,558,492
COMPUTATION OF TAX										
Total Tax Assessed	\$ 695	\$ 31,621	\$ 6,581	\$ 30	\$ 627	\$ 1,910	\$ 6,082	\$ 144	\$ 3,284	\$ 50,974
Income Base	\$ 618	\$ 30,072	\$ 6,326				\$ 5,819	\$ 101	\$ 2,884	\$ 46,566
Property Base	57	1,479	243		627	654	163	23	580	4,098
Minimum Base	20	70	10	30		10	100	20	50	310

STATE TAX COMMISSION

STATEMENT NO. 74

SCHEDULE OF FRANCHISE TAX RETURNS FILED FOR THE YEAR 1935 BY DOMESTIC CORPORA-
TIONS DOING BUSINESS IN AND OUTSIDE OF THE STATE SHOWING AN ALLOCATION OF
NET INCOME TO UTAH

Income and Deduction Items Represent Operation in the Entire United States)

	Agricul- ture	Mining	Manufac- turing	Construc- tion	Transporta- tion	Other Utilities	Trading	Service	Finance	Total
Total Number of Corporations Reporting	4	6	12		10	2	31	2	18	85
GROSS INCOME										
Gross Sales	\$ 537,601	\$ 668,871	\$20,058,883		\$ 7,634,616	\$ 1,458,269	\$27,629,354	\$ 424,523	\$	\$58,412,117
Cost of Goods Sold	394,282	513,724	16,900,086		4,614,252	73,933	22,772,357	257,372		45,526,116
Gross Profit from Sales	\$ 143,319	\$ 155,147	\$ 3,158,797		\$ 3,020,364	\$ 1,384,336	\$ 4,856,997	\$ 167,151	\$	\$12,886,011
Gross Profit from Other Operations		147,230	148,585		68,766,572	213,785	61,810	740,327	68,684	70,146,943
Interest	802	3,529	14,276		4,688,690	45,832	75,450	142	376,019	5,204,790
Rents and Royalties	1,900	40,794	91,600		2,313,310	9,339	36,798	16,399	169,369	2,605,913
Profit from Sale of R. E., Stocks, etc.	23	1,377	1,468		50,801	323	5,790	3,533	31,915	95,230
Losses from Sale of R. E., Stocks, etc.					-221,820					-221,820
Dividends	11,389		7,204		6,717,931	248,800	51,154	10,000	137,702	7,134,180
Other Income	26,091	853	118,857		358,525	306,850	248,621	18,457	261,350	1,339,634
Total Income	\$ 183,524	\$ 348,930	\$ 2,940,787		\$85,694,373	\$ 2,209,265	\$ 5,263,024	\$ 956,009	\$ 1,045,069	\$99,240,931

DEDUCTIONS										
Compensation of Officers	\$ 27,275	\$ 112,687	\$ 125,437		\$ 82,891	\$ 48,085	\$ 273,493	\$ 7,200	\$ 98,593	\$ 664,224
Rent on Business Property	15,000	14,299	125,437		\$ 8,643,604	8,839	201,001	110,454	24,129	9,127,813
Repairs	1,233	7,669	145,241		6,210,824	85,306	85,306	7,875	35,540	6,543,878
Interest	11,773	5,430	59,593		12,997,605	53,213	98,911	5,877	116,284	12,647,330
Taxes	11,368	30,071	287,811		12,997,605	234,319	306,380	27,983	70,056	13,965,593
Losses			17,412		111	554	1,043		19,557	98,682
Bad Debts	3,285	3,554	40,188		50,662	4,082	310,752		8,686	421,159
Dividends on Withdrawable Shares										
Depreciation	5,500	91,401	606,713		8,618,094	598,190	256,767	62,709	83,880	83,880
Depletion		18,078			133,931	70,833			41,093	10,250,467
Other Deductions	87,782	148,217	1,548,614		9,106,202	707,541	3,043,486	734,026	371,340	15,747,208
Total Deductions	\$ 135,941	\$ 345,994	\$ 2,943,696		\$58,142,173	\$ 1,745,896	\$ 4,574,144	\$ 956,124	\$ 869,058	\$69,713,026
NET INCOME	\$ 47,583	\$ 24,755	\$ 629,026		\$27,552,200	\$ 463,369	\$ 744,007	\$ 24,648	\$ 196,189	\$29,651,777
NET LOSS	-21,819	-81,935	-31,935		-21,819	-55,127	-24,768		-20,178	-153,892
Net Income Assignable to Utah	\$ 21,819	\$ 5,523	\$ 577,928		\$ 1,857,249	\$ 112,910	\$ 382,793	\$ 20,630	\$ 82,833	\$ 3,061,159
COMPUTATION OF TAX										
Total Tax Assessed	\$ 693	\$ 266	\$ 17,399		\$ 55,737	\$ 8,597	\$ 11,921	\$ 676	\$ 3,069	\$ 98,358
Income Base	\$ 636	\$ 146	\$ 17,327		\$ 55,737	\$ 8,522	\$ 11,365	\$ 619	\$ 2,550	\$ 96,902
Property Base	47	90	72			75	526	57	469	1,336
Minimum Base	10	30					30		50	120

STATE TAX COMMISSION

STATEMENT NO. 75

SCHEDULE OF FRANCHISE TAX RETURNS FILED FOR THE YEAR 1935 BY DOMESTIC CORPORATIONS DOING BUSINESS IN AND OUTSIDE OF THE STATE THAT MAKE NO ALLOCATION OF NET INCOME

(Income and Deduction Items Represent Operation in the Entire United States)

	14	34	5	3	3	18	4	25	106
	Agriculture	Mining	Manufacturing	Construction	Transportation	Utilities	Trading	Service	Finance
Total Number of Corporations Reporting	14	34	5	3	3	18	4	25	106
GROSS INCOME									
Gross Sales	in U. S. \$ 209,878	\$1,844,151	\$1,036,961	\$	\$	\$1,316,516	\$	\$ 270,506	\$4,678,009
Cost of Goods Sold	in U. S. \$ 116,674	1,021,128	640,210	\$	\$	1,030,591	\$	113,926	2,922,529
Gross Profit from Sales	in U. S. \$ 93,204	\$ 823,023	\$ 396,751	\$	\$	\$ 285,925	\$	\$ 156,580	\$1,755,480
Gross Profit from Other Operations	in U. S. \$ 80,014	3,157	600	\$	\$ 48,943	38,284	38,695	7,051	221,911
Interest	in U. S. \$ 2,165	255	64	\$	\$ 1,343	849	319	683,612	693,661
Rents and Royalties	in U. S. \$	44,395	64	\$	\$ 995	2,222	319	323,883	377,829
Profit from Sale of R. E., Stocks, etc.,	in U. S. \$	484		\$	\$	1,463		1,322	1,969
Losses from Sale of R. E., Stocks, etc.,	in U. S. \$	-347		\$	\$	-2,942		-874,871	-875,616
Dividends	in U. S. \$	525	10,000	\$	\$	335		3,694	14,560
Other Income	in U. S. \$	5,632	34,003	\$	\$	8,894		696,746	755,526
Total Income	in U. S. \$ 181,190	\$ 915,227	\$ 407,872	\$	\$ 51,181	\$ 15,903	\$ 334,216	\$ 998,017	\$2,942,420
DEDUCTIONS									
Compensation of Officers	in U. S. \$ 11,500	\$ 23,463	\$ 5,825	\$	\$	\$	\$ 3,600	\$ 49,551	\$ 136,117
Rent on Business Property	in U. S. \$ 954	3,507	13,145	\$	\$	\$	\$	14,516	65,619
Repairs	in U. S. \$ 1,664	78,894	1,642	\$	\$ 783	25,846	6,511	26,896	117,775
Interest	in U. S. \$ 46,847	255,781	2,954	\$	\$ 29,496	2,368	44	101,654	438,300
Taxes	in U. S. \$ 18,044	47,967	8,455	\$	\$ 6,645	12,575	789	121,469	223,694
Losses	in U. S. \$ 22,848	85	920	\$	\$	1,191	246	76,162	109,127
Bad Debts	in U. S. \$	2,096	6,555	\$	\$	10,806		11,362	31,319
Dividends on Withdrawable Shares	in U. S. \$	76,068	69,206	\$	\$			26,747	26,747
Depreciation	in U. S. \$	26,167	719	\$	\$	13,124	255	508,384	675,892
Depletion	in U. S. \$	26,167	719	\$	\$			775	27,661
Other Deductions	in U. S. \$ 157,941	627,936	307,257	\$	\$ 43,451	20,230	30,332	707,565	2,140,410
Total Deductions	in U. S. \$ 265,653	\$1,141,964	\$ 416,178	\$	\$ 80,375	\$ 42,523	\$ 855,760	\$ 41,827	\$1,645,381
NET INCOME	in U. S. \$ 14	\$	\$	\$	\$	\$	\$	\$	\$
NET LOSS	in U. S. \$ -84,477	-226,737	-8,506	\$	\$ -29,194	\$ -26,820	\$ -2,813	\$ -71,330	\$ -75,622
Net Income Assignable to Utah	in U. S. \$	\$	\$	\$	\$	\$	\$	\$	\$
COMPUTATION OF TAX									
Total Tax Assessed	\$ 219	\$ 1,143	\$ 155	\$	\$ 30	\$ 30	\$ 243	\$ 40	\$ 1,549
Income Base	\$	\$	\$	\$	\$	\$	\$	\$	\$
Property Base	109	833	125	\$	\$	\$	\$	\$	\$
Minimum Base	110	310	30	\$	\$ 30	\$ 30	\$ 220	\$ 40	\$ 1,379
									2,474
									940

Schedules of Individual Income Tax

The statistics contained in the following schedules are based on **taxable** returns as filed, unaudited, and include all returns for the calendar year 1935 and for fiscal years ending in 1935, which were received from January 1, 1936 to October 15, 1936.

STATEMENT NO. 76

SCHEDULE OF INDIVIDUAL INCOME TAX RETURNS FILED FOR THE YEAR 1935 DISTRIBUTED BY NET INCOME CLASSES

Net Income Classes	MARRIED			SINGLE—HEADS OF FAMILIES			SINGLE—NOT HEADS OF FAMILIES			TOTALS		
	Number of Returns	Net Income	Tax Assessed	Number of Returns	Net Income	Tax Assessed	Number of Returns	Net Income	Tax Assessed	Number of Returns	Net Income	Total Tax Assessed
Under \$1,000.....	269	\$ 181,976	\$ 962	482	\$ 756,171	\$ 873	5,213	\$ 4,118,533	\$ 9,583	5,482	\$ 4,300,509	\$ 10,545
\$1,000 to \$2,000.....	5,980	9,680,802	17,949	181	433,606	1,701	3,408	4,478,716	23,796	9,815	14,865,689	42,617
\$2,000 to \$3,000.....	4,784	11,400,474	40,087	181	176,679	1,469	313	744,181	7,859	5,228	12,578,261	49,647
\$3,000 to \$4,000.....	1,444	4,984,425	34,454	52	161,886	721	64	214,797	3,265	1,560	5,825,901	39,178
\$4,000 to \$5,000.....	557	2,449,134	28,084	14	61,886	181	37	165,760	3,505	608	2,676,780	32,319
\$5,000 to \$10,000.....	697	4,615,521	101,445	18	117,392	2,596	58	396,873	11,848	773	5,130,386	115,839
\$10,000 to \$20,000.....	188	2,502,830	91,951	13	186,499	6,630	21	309,400	12,680	222	2,892,729	110,361
Over \$20,000.....	54	1,621,475	71,114	13	186,499	6,630	9	315,233	14,577	63	1,936,708	85,691
TOTALS.....	13,873	\$37,386,637	\$ 385,146	760	\$ 1,726,833	\$ 13,980	9,118	\$10,743,493	\$ 87,112	23,751	\$49,806,963	\$ 486,238

STATEMENT NO. 77
SCHEDULE OF INDIVIDUAL INCOME TAX RETURNS FILED FOR THE YEAR 1935 DISTRIBUTED BY GROSS INCOME CLASSES

Gross Income Classes	MARRIED			SINGLE—HEADS OF FAMILIES			SINGLE—NOT HEADS OF FAMILIES			TOTALS		
	Number of Returns	Net Income	Tax Assessed	Number of Returns	Net Income	Tax Assessed	Number of Returns	Net Income	Tax Assessed	Number of Returns	Net Income	Total Tax Assessed
Under \$1,000.....	269	\$ 181,976	\$ 962	482	\$ 756,171	\$ 873	5,213	\$ 4,118,533	\$ 9,583	5,482	\$ 4,300,509	\$ 10,545
\$1,000 to \$2,000.....	5,980	9,680,802	17,949	181	433,606	1,701	3,408	4,478,716	23,796	9,815	14,865,689	42,617
\$2,000 to \$3,000.....	4,784	11,400,474	40,087	181	176,679	1,469	313	744,181	7,859	5,228	12,578,261	49,647
\$3,000 to \$4,000.....	1,444	4,984,425	34,454	52	161,886	721	64	214,797	3,265	1,560	5,825,901	39,178
\$4,000 to \$5,000.....	557	2,449,134	28,084	14	61,886	181	37	165,760	3,505	608	2,676,780	32,319
\$5,000 to \$10,000.....	697	4,615,521	101,445	18	117,392	2,596	58	396,873	11,848	773	5,130,386	115,839
\$10,000 to \$20,000.....	188	2,502,830	91,951	13	186,499	6,630	21	309,400	12,680	222	2,892,729	110,361
Over \$20,000.....	54	1,621,475	71,114	13	186,499	6,630	9	315,233	14,577	63	1,936,708	85,691
TOTALS.....	13,873	\$37,386,637	\$ 385,146	760	\$ 1,726,833	\$ 13,980	9,118	\$10,743,493	\$ 87,112	23,751	\$49,806,963	\$ 486,238

STATEMENT NO. 77
SCHEDULE OF INDIVIDUAL INCOME TAX RETURNS FILED FOR THE YEAR 1935 DISTRIBUTED BY GROSS INCOME CLASSES

Gross Income Classes	MARRIED			SINGLE—HEADS OF FAMILIES			SINGLE—NOT HEADS OF FAMILIES			TOTALS		
	Number of Returns	Net Income	Tax Assessed	Number of Returns	Net Income	Tax Assessed	Number of Returns	Net Income	Tax Assessed	Number of Returns	Net Income	Total Tax Assessed
Under \$1,000.....	269	\$ 181,976	\$ 962	482	\$ 756,171	\$ 873	5,213	\$ 4,118,533	\$ 9,583	5,482	\$ 4,300,509	\$ 10,545
\$1,000 to \$2,000.....	5,980	9,680,802	17,949	181	433,606	1,701	3,408	4,478,716	23,796	9,815	14,865,689	42,617
\$2,000 to \$3,000.....	4,784	11,400,474	40,087	181	176,679	1,469	313	744,181	7,859	5,228	12,578,261	49,647
\$3,000 to \$4,000.....	1,444	4,984,425	34,454	52	161,886	721	64	214,797	3,265	1,560	5,825,901	39,178
\$4,000 to \$5,000.....	557	2,449,134	28,084	14	61,886	181	37	165,760	3,505	608	2,676,780	32,319
\$5,000 to \$10,000.....	697	4,615,521	101,445	18	117,392	2,596	58	396,873	11,848	773	5,130,386	115,839
\$10,000 to \$20,000.....	188	2,502,830	91,951	13	186,499	6,630	21	309,400	12,680	222	2,892,729	110,361
Over \$20,000.....	54	1,621,475	71,114	13	186,499	6,630	9	315,233	14,577	63	1,936,708	85,691
TOTALS.....	13,873	\$37,386,637	\$ 385,146	760	\$ 1,726,833	\$ 13,980	9,118	\$10,743,493	\$ 87,112	23,751	\$49,806,963	\$ 486,238

STATEMENT NO. 78

SCHEDULE OF INDIVIDUAL INCOME TAX RETURNS FILED FOR THE YEAR 1935 DIS-
TRIBUTED BY OCCUPATION OF TAXPAYER

OCCUPATION	Number of Returns Filed	Gross Income	Net Income	Taxable Income	Total Tax	Number of Dependents
Agriculture	495	\$ 1,349,952	\$ 1,084,078	\$ 882,178	\$ 6,384	537
Education	2,213	3,530,814	3,191,808	1,211,208	14,844	998
Mining	1,157	2,193,197	1,909,763	822,863	17,199	489
Manufacturing	3,474	7,411,179	6,651,996	2,492,746	49,220	2,416
Transportation and Communication	3,215	6,873,815	6,082,657	2,084,609	30,759	2,360
Trade	5,665	19,200,804	15,759,214	8,072,926	209,600	6,036
Public Service	382	789,813	701,024	201,154	2,719	295
Professional Service	1,734	6,436,298	5,239,213	2,773,781	68,383	2,200
Domestic and Personal Service	877	1,393,201	1,241,988	459,630	6,939	1,970
Clerical	3,735	6,176,222	5,643,959	1,977,135	27,368	1,817
Unknown	804	2,716,497	2,301,263	1,620,010	52,323	502
TOTALS	23,751	\$58,071,792	\$49,806,963	\$22,098,240	\$ 486,238	17,720

STATEMENT NO. 79
SCHEDULE OF INDIVIDUAL INCOME TAX RETURNS FILED FOR THE YEAR 1935 DIS-
TRIBUTED BY COUNTIES

COUNTIES	Number of Returns Filed	Gross Income	Net Income	Taxable Income	Total Tax	Number of Dependents
Beaver	123	\$ 300,238	\$ 252,500	\$ 90,500	\$ 1,162	116
Box Elder	375	851,553	698,938	246,553	3,856	354
Cache	762	1,855,963	1,585,577	573,377	9,310	801
Carbon	1,132	1,988,469	1,560,048	678,298	10,781	633
Daggett	21	3,224	3,224	1,424	17	.....
Davis	288	591,668	504,019	167,419	2,512	219
Duchesne	56	133,826	113,202	43,902	924	49
Emery	93	146,998	137,557	35,257	360	59
Garfield	15	24,875	23,734	5,134	53	12
Grand	63	119,023	105,345	36,345	421	44
Iron	205	505,754	434,036	176,636	3,206	194
Juab	209	551,417	400,192	144,292	2,589	173
Kane	9	18,327	14,641	4,741	63	8
Millard	83	218,102	147,909	48,509	845	69
Morgan	67	106,780	92,929	28,429	353	31
Piute	19	74,732	64,520	39,620	1,257	19
Rich	7	20,224	18,151	7,651	137	7
Salt Lake	14,834	37,830,447	32,685,756	15,520,333	365,760	10,550
San Juan	18	41,696	32,413	15,318	332	7
Sevier	146	320,632	273,562	93,262	1,317	129
Shimpe	162	398,885	335,488	136,588	2,768	151
Sevier	316	542,008	493,348	179,248	2,488	143
Summit	301	619,172	564,060	195,110	2,590	255
Tocole	125	356,335	294,115	141,315	3,186	116
Utah	1,166	2,758,890	2,280,150	856,850	16,436	1,036
Wasatch	65	137,614	121,072	51,472	1,086	48
Washington	84	172,293	146,909	45,809	659	79
Wayne	3	5,080	3,144	1,344	13	.....
Weber	3,023	7,377,527	6,172,409	2,524,909	51,447	2,423
TOTALS	23,751	\$58,071,792	\$49,806,963	\$22,098,240	\$ 486,238	17,720

State Tax Commission
Appropriations and Disbursements
Collections and Costs of Collection

STATEMENT NO. 80
DETAILED SCHEDULE OF EXPENDITURES, COLLECTIONS AND COST PER TAX DOLLAR FOR THE FISCAL YEAR ENDING JUNE 30, 1935

	Income	Franchise	Sales	Gasoline	Cigarette	Oleomargarine	Beer	Inheritance
TOTAL EXPENDITURES	\$ 34,992.89	\$ 11,513.36	\$ 36,624.03	\$ 4,959.90	\$ 4,769.77	\$ 616.31	\$ 3,268.50	\$ 8,862.64
DEPARTMENTAL COSTS								
Administrative	1,016.41	214.47	634.90	302.08	186.51	4.30	45.64	92.13
General Executive	1,486.43	316.42	1,058.19	401.75	268.08	6.19	98.25	196.41
Legal	150.94	59.73	2,140.49	211.07	83.34	.46	124.73	1,962.27
General—Property Tax								
Equalization								
Mines and Utilities								
Re-Appraisals								
General—Revenue	-8,113.88	274.86	-696.56	-197.18	-1,125.26	-20.04	-197.18	-35.55
Accounting	6,240.70	1,813.30	3,963.57	938.87	1,654.23	109.38	380.28	420.03
Field	12,283.43	5,570.19	7,659.95	2,591.85	1,907.31	375.64	1,393.23	97.25
Delinquency	3,505.59	160.94	10,744.95	202.78	853.44	39.15	1,090.32	50.08
Registration, Files and Mail	7,295.64	1,235.68	7,136.00	55.40	386.68	4.85	117.46	7.22
Statistical	10,214.23	2,259.39	3,247.36	355.99	434.67	89.88	195.04	305.14
Remissions	443.99	157.60	735.18	97.29	70.77	6.50	17.73	23.77
Appraisals and Investigations	469.41							5,743.89
Forms Furnished County Officers								
COSTS BY ACCOUNTS	\$ 34,992.89	\$ 11,513.36	\$ 36,624.03	\$ 4,959.90	\$ 4,769.77	\$ 616.31	\$ 3,268.50	\$ 8,862.64
Salaries	25,435.89	9,285.49	27,311.31	3,040.50	2,976.81	195.21	2,240.75	7,616.99
Travel	1,367.90	143.60	1,436.30	524.30	186.67	2.82	229.36	621.29
Stationery and Printing	2,182.23	943.38	1,124.22	128.48	604.83	865.86	165.21	197.26
Postage	2,941.88	360.09	2,131.95	230.72	268.81	40.71	271.70	54.11
Telephone and Telegraph	608.49	116.88	311.90	72.93	97.05	2.30	28.31	55.44
Equipment Rental	202.25	7.01	16.82	4.21	5.61	.13	1.40	2.81
Office Supplies	865.16	305.71	483.45	60.51	110.25	3.98	61.22	201.99
General Expense	588.39	96.67	241.57	83.39	189.06	1.94	50.49	48.90
Premiums	134.63	19.74	45.77	11.52	103.85	.40	3.39	5.95
Furniture	1.15	25	400.98	63.15			.05	.10
Equipment	273.51	149.45	1,308.70	689.13	159.00	1.23	199.57	23.77
Permanent Improvements	391.41	35.09	204.25	51.06	68.03	1.73	17.05	34.03
TOTAL COLLECTIONS	\$ 34,992.89	\$ 11,513.36	\$ 36,624.03	\$ 4,959.90	\$ 4,769.77	\$ 616.31	\$ 3,268.50	\$ 8,862.64
COST PER TAX DOLLAR	\$ 212,704.70	\$ 349,980.84	\$ 249,554.41	\$ 242,585.61	\$ 243,260.70	\$ 25,698.50	\$ 178,351.16	\$ 120,370.44
	.1645	.0828	.0146	.0019	.0196	.0239	.0183	.0736

STATE TAX COMMISSION

STATEMENT NO. 80—(Continued)
DETAILED SCHEDULE OF EXPENDITURES, COLLECTIONS AND COST PER TAX DOLLAR FOR THE FISCAL YEAR ENDING JUNE 30, 1935

	Insurance	Car and Bus Co.	Motor Transportation	Motor Vehicle Registration	Operator's License	Property Tax	Public Utilities Regulation Fee	Total
TOTAL EXPENDITURES	\$ 859.83	\$ 735.19	\$ 2,236.45	\$ 75,959.74	\$ 5,560.33	\$ 52,889.77	\$ 93.42	\$ 243,942.13
DEPARTMENTAL COSTS								
Administrative	13.59	107.85	56.27	1,910.77	409.23	10,436.77		15,430.92
General Executive	19.79	38.17	65.19	2,169.27	448.71	861.13		7,433.98
Legal	1.70	3.43	5.19	180.48	32.32	676.74		5,632.89
General—Property Tax						-4,603.85		-4,603.85
Equalization						1,628.29		1,628.29
Mines and Utilities						27,900.91		27,900.91
Re-Appraisals						5,598.08		5,598.08
General—Revenue	-26.09	-10.86	-8.64	-26,189.24	-4,374.84	-65.70		-41,335.88
Accounting	57.61	203.21	448.05	19,856.78	3,063.34	1,954.04		41,112.89
Auditing	685.29	292.46	261.88	40,108.06	1,284.40	652.15		75,192.51
Field	72.46	12.13	24.43	15,088.68	1,561.28	208.83	93.42	33,605.06
Delinquency	1.31	8.56	1,224.37	673.83	117.89	29.02		18,293.91
Registration, Files and Mail	22.93	46.51	150.26	20,789.23	2,889.75	789.32		41,837.70
Statistical	11.24	103.73	9.45	1,371.88	128.25	2,109.56		5,286.94
Remissions								469.41
Appraisals and Investigations								5,743.89
Forms Furnished County Officers								4,714.48
COSTS BY ACCOUNTS	\$ 859.83	\$ 735.19	\$ 2,236.45	\$ 75,959.74	\$ 5,560.33	\$ 52,889.77	\$ 93.42	\$ 243,942.13
Salaries	746.51	607.63	1,862.11	44,077.33	3,666.59	32,688.41	73.92	161,825.45
Travel	5.73	9.75	40.46	1,735.91	118.53	10,930.47		18,660.90
Stationery and Printing	35.94	15.98	27.86	6,808.75	359.55	4,720.22	19.50	17,697.35
Postage	42.12	44.23	131.88	3,308.78	177.40	769.64		10,770.99
Telephone and Telegraph	7.26	13.66	25.09	841.62	162.89	283.19		2,627.01
Equipment Rental	.43	.84	1.40	191.96	9.81	144.02		588.70
Office Supplies	6.09	11.81	20.19	15,552.49	627.94	1,794.01		20,104.80
General Expense	5.89	11.48	94.67	1,385.75	210.09	875.54		3,883.83
Premiums	1.12	2.45	3.82	172.20	27.79	118.59		650.72
Furniture	.02	.03	.05	1.55	.35	315.75		783.63
Equipment	3.59	7.10	11.91	1,356.82	83.24	79.73		4,346.75
Permanent Improvements	5.13	10.23	17.01	527.58	119.15	170.20		1,702.00
TOTAL COLLECTIONS	\$ 191,805.68	\$ 68,512.89	\$ 237,059.01	\$ 1,025,878.99	\$ 16,321.25	\$ 52,889.77	\$ 93.42	\$ 243,942.13
COST PER TAX DOLLAR	.0044	.0107	.0094	.074	.3406	.0239	.0141	.0247
								Not including Property Tax costs
								Not including Operator's License costs
								.0241

STATE TAX COMMISSION

STATEMENT NO. 82 APPROPRIATIONS AND DISBURSEMENTS FOR PERIOD JULY 1, 1934, TO JUNE 30, 1936

PERIOD		Appropriations	Disbursements	Unexpended Balances
July 1, 1934 to June 30, 1935	Balance June 30, 1934, 1933-35 General Legislative Appropriation (Chap. 97, Sec. 1, Laws of Utah, 1933) Credits	\$117,379.53 870.44	\$	
	Disbursements—Income, Franchise, Cigarette, Oleomargarine, Inheritance, Insurance, Car and Bus Co. Motor Transportation, Property and Public Utilities Reg. Fee. Balance reverting to the General Fund.	118,249.97		
	Balance June 30, 1934, Special Legislative Appropriation—Beer Tax—(Chap. 10, Sec. 2, 2nd Special Session, 1933)		117,569.63	680.84
	Disbursements—Beer Tax Balance reverting to the General Fund.			
	Balance June 30, 1934, Special Legislative Appropriation—Sales Tax—(Chap. 63, Sec. 21, Laws of Utah, 1933) Credits	3,659.43	3,268.50	390.93
	Disbursements—Sales Tax Balance June 30, 1934, Special Legislative Appropriation—Gasoline Tax—(Chap. 97, Sec. 2, Laws of Utah, 1933) Credits	36,429.19 194.84 36,624.03		
	Disbursements—Gasoline Tax Balance June 30, 1934, Special Legislative Appropriation—Motor Vehicle Registration—(Chap. 97, Sec. 3, Laws of Utah, 1933) Fees—Vehicle Control Fund—Motor Vehicle Registration—(Chap. 44, Sec. 17, Laws of Utah, 1933) Credits	4,821.18 138.72 4,959.90	36,624.03	
	Disbursements—Motor Vehicle Registration Balance reverting to the General Fund—(87-5-2 Revised Statutes of Utah, 1933) Fees—Vehicle Control Fund—Motor Vehicle Operator's License—(Chap. 45, Sec. 16-C, Laws of Utah, 1933) Disbursements—Motor Vehicle Operator's License Balance reverting to the General Fund—(87-5-2 Revised Statutes of Utah, 1933)	45,048.15 55,247.86 711.59 101,007.60 42,803.58 \$307,304.51	75,959.74	25,047.86
	Total Disbursements		\$365,787.96	\$388,974.48
	Balance carried over to second fiscal year.			

STATEMENT NO. 82—(Continued) APPROPRIATIONS AND DISBURSEMENTS FOR PERIOD JULY 1, 1934, TO JUNE 30, 1936

PERIOD		Appropriations	Disbursements	Unexpended Balances
July 1, 1935 to June 30, 1936	Biennium 1935-37 General Legislative Appropriation (Chap. 138, Sec. 1, Laws of Utah, 1935)—Income, Franchise, Cigarette, Oleomargarine, Beer, Inheritance, Insurance, Car and Bus Co., Property and Public Utilities Regulation Fee Special Legislative Appropriation—Sales Tax—(Chap. 138, Sec. 2, Laws of Utah, 1935) Special Legislative Appropriation—Gasoline Tax—(Chap. 138, Sec. 4, Laws of Utah, 1935) Special Legislative Appropriation—Motor Vehicle Registration—(Chap. 138, Sec. 3, Laws of Utah, 1935) Fees—Vehicle Control Fund: Motor Vehicle Registration—(Chap. 46, Sec. 150, Laws of Utah, 1935)— Estimated Revenue Motor Vehicle Operator's License—(Chap. 47, Sec. 16, Laws of Utah, 1935)— Motor Vehicle Revenue Gross Ton Mile Tax—10% of revenue collected—(Chap. 46, Sec. 150, Laws of Utah, 1935)— Estimated Revenue Motor Transportation—10% of amount appropriated to Utilities Commission transferred to Tax Commission for administration—(Chap. 53, Article 4, Sec. 19-20, Laws of Utah, 1933)	\$250,000.00 121,075.00 16,000.00 137,575.00 164,898.94 35,645.50 18,268.00 11,300.00 \$754,762.44		
	Total Disbursements		\$365,787.96	\$388,974.48
	Balance carried over to second fiscal year.			

STATE OF UTAH

COUNTY OF SALT LAKE

Irwin Arnovitz, R. E. Hammond, J. Wm. Knight and H. P. Leatham, the appointed, qualified and acting members of the State Tax Commission of Utah, being severally sworn, each for himself deposes and says that the foregoing statement marked Statement contains a full, true and correct detail of the manner in which all appropriations for the operations of the State Tax Commission, during the fiscal years ending June 30, 1935, and June 30, 1936, have been expended. This statement is submitted pursuant to the requirements of Section 87-10-1, Revised Statutes of Utah, 1933.

Subscribed and sworn to before me this 18th day of November, 1936.

IRWIN ARNOVITZ,
H. P. LEATHAM,
J. WM. KNIGHT,
R. E. HAMMOND,
C. LOUIS COLLINS,
Notary Public.

Results of Tax Educational Campaign

Tentative Report of
State Tax Delinquency Study
W. P. A. Projects 1112--1114

STATEMENT NO. 83
REPORT OF COLLECTIONS OF DELINQUENT PROPERTY TAXES AS A RESULT OF EDUCATIONAL CAMPAIGN NOVEMBER AND DECEMBER—1935

COUNTY	Delinquency as of January 1, 1935	Amount Collected	Per Cent Collected	Rank by Volume	Rank by Per Cent
Beaver.....	\$ 132,904.36	\$ 42,155.38	31.72%	15	4
Box Elder.....	344,227.39	99,711.53	28.97%	8	9
Cache.....	482,038.60	149,653.76	31.05%	4	6
Carbon.....	820,529.79	86,280.81	10.52%	9	29
Daggett.....	2,827.39	1,667.39	58.97%	29	1
Davis.....	224,337.38	51,463.79	22.94%	14	18
Duchesne.....	343,657.44	56,886.76	16.55%	11	25
Emery.....	250,915.33	29,598.26	11.80%	18	27
Garfield.....	161,991.82	18,437.09	11.38%	22	28
Grand.....	47,837.62	8,075.47	16.88%	28	24
Iron.....	247,401.52	77,000.00	31.12%	10	5
Juab.....	205,303.87	55,051.50	26.81%	12	13
Kane.....	73,581.52	22,180.77	30.14%	20	8
Millard.....	498,067.45	101,919.65	20.46%	6	21
Morgan.....	70,695.68	21,421.53	30.30%	21	7
Piute.....	84,148.36	16,470.97	19.57%	23	22
Rich.....	35,166.36	11,536.29	32.80%	26	2
Salt Lake.....	2,802,965.26	760,648.34	27.14%	1	12
San Juan.....	52,123.54	14,629.66	28.07%	25	11
Sanpete.....	361,427.39	115,738.84	32.02%	5	3
Sevier.....	415,353.70	100,316.60	24.15%	7	15
Summit.....	184,401.50	53,000.09	28.74%	13	10
Tooele.....	196,085.43	28,802.47	14.69%	19	26
Uintah.....	134,352.38	33,165.40	24.68%	17	14
Utah.....	1,009,533.65	232,701.93	23.05%	2	17
Washington.....	138,312.70	33,406.79	24.15%	16	16
Wasatch.....	84,009.37	15,328.59	18.25%	24	23
Wayne.....	50,693.73	10,735.29	21.28%	27	20
Weber.....	733,683.61	165,917.97	22.61%	3	19
TOTALS.....	\$10,188,574.14	\$ 2,413,953.38	23.69%	.....	.....

STATEMENT NO. 84
STATE TAX DELINQUENCY STUDY
W. P. A. Projects 1112-1114

Latest Assessed Valuation and Total Tax Delinquency
Outstanding, by Counties, on Real Property in Utah

County	Number of Items Delinquent 1932-1935	Amount of Taxes Delinquent 1932-1935	Amount of Latest Assessed Valuation 1935
Beaver	650	\$ 40,830	\$ 457,683
Box Elder	2,200	35,952	1,908,149
Cache	3,200	126,918	2,644,386
Carbon	2,100	385,318	4,055,146
Daggett	82	3,440	73,338
Davis	1,750	84,418	1,700,501
Duchesne	1,400	62,269	695,160
Emery	1,200	35,457	525,126
Garfield	675	24,231	411,795
Grand	250	7,759	145,862
Iron	1,200	62,838	943,925
Juab	1,400	48,913	691,182
Kane	300	13,220	251,899
Millard	2,400	91,765	1,172,899
Morgan	250	19,202	408,741
Piute	350	12,936	182,086
Rich	400	16,021	350,072
Salt Lake	14,800	1,641,177	25,440,336
San Juan	350	16,469	201,000
Sanpete	3,400	113,084	1,634,156
Sevier	3,700	98,269	1,391,140
Summit	600	56,629	377,114
Tooele	1,139	37,110	579,880
Uintah	1,000	53,133	745,553
Utah	9,250	538,804	7,537,345
Wasatch	725	33,435	537,159
Washington	850	42,527	681,783
Wayne	350	10,801	177,485
Weber	3,600	282,138	3,901,035
Total	59,621	\$ 4,045,063	\$59,776,936

All Figures tentative pending final tabulation.

