

Fourth Biennial Report

of the

State Tax  
Commission

Of Utah



For the Years 1937-38



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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,

December 8th, 1938.



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To the Governor and the Members of the Legislature:

This is the Fourth Biennial Report of the Utah State Tax Commission and covers the period from July 1, 1936 to June 30, 1938. We hope that the information contained herein will be helpful to you in your efforts during the coming session of the Legislature.

The members of this Commission desire particularly to call your attention to the fact that the quarters occupied by the Tax Commission are wholly inadequate for its present needs. As a result it has been necessary for many of the employees of the Tax Commission to work under conditions which might not be tolerated in private business. Our reason in calling this to the attention of the Governor and the Legislature is that we are hopeful that something may be done towards providing more adequate office space for the employees of this Commission.

The members and employees of this Commission again wish to advise that we stand ready to assist members of the Legislature desiring additional explanation of the functions of this office and of the tax laws under our supervision.

#### EXTENSION OF THE COMMISSION'S SERVICES TO THE PUBLIC

The Tax Commission established branch offices in Ogden, Provo and Logan, in order to carry on more successfully the work which was imposed upon it, as soon as the Commission was financially able to make these extensions in its work. The effectiveness of these branch offices was soon demonstrated. Probably the most important feature of such a plan is the advantage which it yields to the public by making the facilities of the Commission immediately available to a large number of persons. During the past biennium the Tax Commission has carried on a further extension of this policy by establishing resident auditors in Cedar City, Price and Richfield. The accomplishments of these resident auditors in the above localities have demonstrated the advantages of this program.

In addition to the above administrative features of the Tax Commission's work, temporary offices for the distribution of motor vehicle registration plates have been opened in as many localities as our finances would permit.



### GENERAL PROPERTY TAX

The Tax Commission is required, under the Constitution and by statute, to administer and supervise the tax laws of the State, to assess mines and public utilities, and to adjust and equalize the valuation and assessment of property among the several counties. It is quite evident, from an application of the above provisions, that the Tax Commission has heavy responsibilities in regard to the operation of the general property tax. We shall first discuss that feature of the Tax Commission's duties which applies to the assessment of public utilities and mines.

### THE ASSESSMENT OF PUBLIC UTILITIES

At its 1937 Session, the Utah Legislature passed two measures affecting the assessment of public utilities for property tax purposes. The first measure required the public utilities to declare a value for rate purposes each year. Such values were to be subject to change upon evidence taken by the Public Service Commission, and, after approval, to be recorded in a public record.

In a companion measure the Tax Commission was required to "Assess the properties of each public utility from the valuations so recorded in the same proportion to the recorded valuation as the assessed valuation of other tangible properties similarly assessed bear to their actual value."

Certain utilities failed to file a statement declaring the value of their properties, and the Public Service Commission instituted an action with the State Supreme Court by petition and a writ of mandate requiring each of the defendants to file on blank forms a list of tangible and intangible property, together with a declaration of its true value. An alternative writ of mandate was issued to each of the defendant utilities. Shortly thereafter the Tax Commission filed a complaint in intervention.

A temporary restraining order was then issued by the Court which prevented the Public Service Commission and the Tax Commission from enforcing the provisions of the two measures referred to, pending final hearing and decision by the Court.

In its decision which was handed down the latter part of April, 1938, the Court said, *State of Utah, ex rel. Public Service Commission of Utah, et al., v. Southern Pacific Company, et al.*, 79 Pacific (2d) 25; "The problems of determining the fair value of utility property as a rate base and that of arriving at its value in money for taxation

purposes are extremely complex and have given the courts and economists no end of concern. The Legislature has attempted by one single stroke to solve problems that have baffled the courts ever since government has been controlling rate making by public utilities."

"In fixing rates the value of service to consumer, conditions of competition, if any, the ability of the proposed rates to attract and hold business, and yield a fair return on the rate base value, will all be considered. Once rates are approved the actual earning capacity of the utility under such rates is the important factor in creating a market value of the utility. The Commissions, Economists, and the Courts have long since recognized that the market value is immediately determined by the earning power under prevailing rates."

"If the utility could always earn a fair return on its determined fair value for rate purposes, no more and no less, then the value of its property for taxation purposes should be equal to or the same as its value for rate purposes. The utility cannot always earn just that. If its operation yields less than the fair return over a period of years, the market or cash value of its property necessarily declines, while if it earns more and the Commission takes no steps to reduce rates the property is enhanced in value."

"It would seem that the Legislature has attempted to compel the State Tax Commission to use a valuation basis for assessment of utilities which is or may under some circumstances be, different from the value of such property in money, contrary to the requirement of the Constitution."

"We have said this much relative to valuations to indicate the difficulty in establishing any dogmatic formula or method for determining values for all purposes, however simple and fair such method or formula may appear on its face."

The Court held that "The Constitution has conferred on the State Tax Commission the power of assessment of utilities which includes fixing of valuations on utility property and that this duty and power cannot be directly exercised by the Legislature or by it conferred on any other officer or board as attempted to be done by Chapters 87 and 100, Laws of Utah 1937."

As a result of this decision, the Tax Commission has continued to assess public utilities in the same manner as in the past. The value of the entire utility is first determined regardless of whether operated within one state

or several states. In determining the total unit value, consideration is given to such factors as capitalization of earnings at current rates of interest, market value of stocks and bonds, Interstate Commerce Commission valuations plus the cost of additions and betterments and less accrued depreciation, book value of tangible property and engineering appraisals made by, or under the direction of, the State Tax Commission or the State Public Service Commission, and any other factor which may have some bearing in determining the true cash value of the utility.

A portion of the total value thus determined is allocated to the State of Utah on the basis of such apportionment factors as track mileage, investment in physical property, car mileage, revenue traffic units, gross revenue from operations, wire mileage, KWH production and KWH consumption. Values apportioned to Utah are then equalized to the same percentage of full value as other property in the State, and the assessed value thus determined for the State of Utah is further allocated to the various counties, cities, towns and school districts in the State on the basis of the investment in tangible property.

The following table shows the relationship between the assessed value of Public Utilities, the property taxes charged against Public Utilities, the total property taxes in the State, and the percentage which the tax on Public Utilities bears to the total tax in the State:

YEAR	Assessed Valuation of Public Utilities (Inc. Railroads)	Property Taxes Charged Against Public Utilities	Total Property Taxes Charged in the State	Percentage Which the Tax on Public Utilities Bears to the Total Tax in the State
1934	\$133,415,881	\$4,053,714	\$17,483,285	23.19%
1935	134,530,166	4,032,622	17,426,872	23.14
1936	135,759,099	3,603,470	15,688,772	22.97
1937	137,254,891	3,837,623	16,652,313	23.05
1938	141,500,128	4,059,195	17,724,327	22.90

### THE ASSESSMENT OF MINES

The importance of mines in relation to the tax structure in the State of Utah cannot be overestimated because of the fact that mines contribute so heavily to the public revenue system of the State. The following tabulation shows the assessed valuation of mines, the property taxes charged against mines, the total property taxes in the

State, and the percentage which the tax on mines bears to the total tax in the State:

YEAR	Assessed Valuation of Mines in the State	Property Taxes Charged Against Mines	Total Property Taxes Charged in the State	Percentage Which the Tax on Mines Bears to the Total Tax in the State
1934	\$39,776,943	\$1,143,013	\$17,483,285	6.54%
1935	46,061,001	1,257,506	17,426,872	7.22
1936	59,059,600	1,299,794	15,688,772	8.28
1937	83,799,580	1,771,181	16,652,313	10.64
1938	103,962,926	2,280,344	17,724,327	12.87

In valuing the importance of the above tabulation, it should be borne in mind that during the year 1938, for the first time, the occupation tax on mines was put into operation. It was at this time that the basis of valuation of mines was changed, as far as net proceeds is concerned, from three times net proceeds of the year previous to two times net proceeds, so that in order to determine the comparable tax on mines, the amount of the occupation tax, which is \$541,770, should be included with the tax based upon net proceeds of the mine.

It will be observed in the above table that the valuation of mines fluctuates to a marked degree over the five-year period. This is true, also, of practically any other five-year period since the net proceeds basis was used for mine taxation. The following statement shows the assessed valuation based on net proceeds alone during the past five years:

YEAR	Assessed Valuation Based On Net Proceeds Alone
1934	\$ 7,475,491
1935	14,224,271
1936	28,464,343
1937	54,624,073
1938	74,393,055

This brings us to the problem which was presented to the Legislature by the Tax Commission in 1935. In the Biennial Report for the years 1933-1934, presented to the Legis-



lature in 1935, the Tax Commission made the following observations:

"One very serious objection to the present net proceeds tax is its lack of stability, resulting in a wide fluctuation in public revenues from year to year. In 1930 the valuation placed upon the tax rolls in Salt Lake County from the net proceeds of mines was \$82,216,142. In the following year it was \$11,417,000. If we assume an average tax levy of 20 mills in each of those years, it meant shrinkage of tax revenues to the taxing units affected of \$1,415,982.84 in one year. This is too large a loss of revenue to be absorbed efficiently in such a short time. The reversal would be equally bad.

"In order to level off these peaks and valleys, it is suggested that instead of using the multiple applied to the net proceeds for one year, the multiple be applied to the sum of the net proceeds for several years \* \* \* .

We renew this recommendation and suggest the amendment of the present law to provide for the valuation based upon the average net proceeds over a period of three years.

Another point which we think should be corrected in regard to the administration of the mine tax resulted through an adverse decision of the courts in the case of the Utah Copper Company. Reference is made to a discussion of this case in our last Biennial Report and we shall not repeat here the facts which were discussed in that Report. But we wish to state that an administrative difficulty has arisen, by reason of the decision of the court, which makes it necessary for us now to appraise the metal which has been produced during the previous calendar year but not sold on January 1. This is a difficult problem. As far as results in taxes, little difference will be made in the long run by use of the basis of reporting approved by the court, or the sales basis formerly used by the Commission. The sales basis, however, has the advantage of using definite figures instead of estimates, and the definite figures are always best where obtainable. It is, therefore, suggested that the wording of Chapter 80-5-57 be changed to the following:

The words "Net Annual Proceeds" of a metalliferous mine or mining claim are defined to be the gross proceeds realized from sales made during the preceding year, of metalliferous ores or metals extracted therefrom, by the owner or lessee, contractor or other person working upon or operating the property, including all dumps and tailings, during or previous to the year for which the assessment is made, less the deductions listed below, and no other.

In order that there will be no doubling up in the taxes on a mine which is assessed for the last year upon the basis approved by the court and in the next year upon a sales basis, we recommend the following provision be inserted in our statutes:

Any company which shall be required by the above provision to change its method of reporting gross proceeds, shall not be required to include in its return on operations for 1940 as gross proceeds the sale of any ore or metals, the proceeds from which were included in the return on operations for 1939.

One difficulty which the Tax Commission has not yet successfully solved in the operation of the net proceeds law is found in those cases where a mine is owned and operated in connection with a smelter or as in the case of the iron industry of the State, where affiliated companies operate the mine, pig iron plant and fabricating plants. In these cases, it is necessary for the Commission to determine facts and figures based upon the operations of these companies which will, as nearly as may be, represent the net proceeds produced from the operation and to use such computed figures as a measure of the property tax. The operations are so involved that it is practically impossible to determine upon a figure which is satisfactory in all respects to this department. We have attempted to work out some sort of formula which could be used which would eliminate the necessity for making estimates, but we have found this impossible to develop. While we have no solution for the difficulty at this time, we wish to call it to your attention as we shall continue to bear it in mind, with the hope of eventually developing a plan for determining the net proceeds

valuation in such cases which will eliminate the necessity for making estimates.

### THE OCCUPATION TAX

In the first year of its operation, 1938, the occupation tax brought to the general fund the sum of \$541,770. This represented one per cent of the amount received by Utah mines from sales of ores and metals in 1937, after allowing transportation, treatment and marketing expenses, and \$20,000 exemption for each mine as provided in the statute.

The above amount may be considered as somewhat above the average to be expected because metal prices in 1937, particularly during the first eight months, were much higher than the averages of recent years. Preliminary estimates for 1939 indicate an occupation tax of about \$350,000.

The law, as written into the statutes in 1937, proved easy of interpretation. There were very few controversies; matters involved in controversies were of little consequence and were easily settled with one exception. As the status of tax-paying mining companies was not materially changed as compared with their status under the former "three times net proceeds" law, acquiescence in the law was general.

The only change recommended by the Tax Commission at this time is the imposition of a reasonable penalty on payments not made when due, and clarification of the provision for interest on delayed payments. The present ambiguity in the law was taken advantage of by some companies to delay their payments of the tax without payment of penalties or interest.

### THE EQUALIZATION OF ASSESSED VALUATIONS

While the immediate problem of taxation which the State Tax Commission must consider is the one dealing with the property upon which it must make the original assessment and later determine the validity of such an assessment after objections have been made by the property owner, the most difficult and far-reaching responsibility is the control which the Tax Commission must exercise over the assessment of property by county assessors and the equalization of this property by county boards of equalization. For the year 1938, the total assessed valuation of property assessed by the Tax Commission was \$245,403,319, while the total

assessed valuation of property assessed by the county assessors was \$324,570,411. Approximately 43.05% of the total assessed valuation of the State is determined in the original instance by the Tax Commission. The Commission is also responsible for the final valuations fixed on all other property in the State. It must equalize the assessed valuation of all these assessments made locally in each county, so that the final result will be a reasonable and equitable base for all property assessments throughout the State. This is a very difficult problem. It involves the supervision of the work done by the various elective county officials throughout the State, and requires close cooperation between the Commission and these county officials.

When the State Tax Commission was created in 1931, it was required to carry out this supervision, and this, probably, resulted in the most far-reaching change in the administration of our tax system during the past decade. In effect, it meant that instead of waiting until an assessment had been made by an assessor and equalized by the county board of equalization before any final adjudication was made as to value, that the work could be planned in advance and carried on on a uniform basis throughout the entire State. Thus, the original assessment could be made upon an equalized basis instead of waiting to change this original assessment wherever such change was made necessary throughout the State. While the plan has not worked with complete effectiveness, still it has operated far more successfully than the plan in operation during the time that the State Board of Equalization and Assessment was in operation. This is illustrated by the following comparison:

During the eight years that the State Tax Commission has been in operation, it has ordered a total of 106 blanket changes in the assessed valuations throughout the State. During the same number of years when the State Board of Equalization and Assessment was in charge of the equalization of property throughout the State, there were 307 blanket adjustments necessary, so that the State Tax Commission has reduced the blanket equalizations throughout the State to almost one-third the amount that had been previously found necessary over a similar period of years by the State Board of Equalization and Assessment.

Another feature of the equalization work of the State Tax Commission is found in the provision of the law which makes it possible for the Tax Commission to make a re-

assessment of any individual assessment made by any county assessor and equalized by any county board of equalization. Under the provisions of the law in effect while the State Board of Equalization and Assessment was in charge, the State Board of Equalization and Assessment had no authority to make any change in any individual assessment even though it found major inequalities in such assessments. But the law creating the State Tax Commission provided that it could do just that thing, and the Tax Commission has, therefore, made numerous reassessments of property wherever it appears that an injustice has been done.

As has been indicated above, the Tax Commission has found that the superior method of equalization is to work out a plan for a property assessment in the original instance. This not only saves time and money, but also brings about a more nearly fair basis of assessment and protects the interests of the taxpayer, because it is practically impossible to carry on effective equalization late in the year when the time is so limited that the operation of any equalization plan is necessarily controlled by the time factor. With this in view, the Tax Commission has worked out original appraisals of land and buildings in cooperation with county assessors and county boards of equalization. While this work is not complete as far as buildings are concerned, it is approximately 86.2% complete. Real estate in the two major cities of the State has been appraised, while some work has been done on farm and grazing lands. It is the plan of the Commission to carry on an intensive program of valuation of these rural lands for the 1939 assessment.

The appraisal of buildings was commenced in 1931. The reason that this class of property was singled out for first treatment was because a preliminary survey indicated that buildings were very erratically assessed throughout the State. Subsequent developments have shown that the first impressions of the Commission on this point were substantially correct. While the scope of this report makes it impossible for us to show a complete analysis of the situation, the inconsistencies in building assessments throughout the State can only be realized by an examination of the record in every instance where buildings have been appraised by the Tax Commission. These records are on file in the offices of the respective county assessors and have been

very effective in showing the justice and fairness of the plan which the Tax Commission has put into operation.

While considerable inequality was disclosed in the average assessments of buildings between counties, the greatest inequality is between individual assessments within each county. In some cases, buildings have been assessed for as low as 20% of the value which the Tax Commission finally determined as fair and just; while in other cases, buildings of no value at all have been assessed by county authorities and later written off by the Tax Commission as being valueless; and in other cases buildings which were forty to fifty years old, which had been carried at the same figure for a decade or more, have been substantially reduced in value. As an illustration of the fact that numerous buildings were found which are now being assessed but which have no value, in Duchesne county, where the engineers of the Commission have been working this year in the appraisal of buildings for the assessment in 1939, there were 1,916 buildings appraised. Of this number, 170 were found to be of no value and, therefore, cancelled for next year's assessment. This represents 8.87% of the total number of buildings assessed in that county.

#### AVERAGE INVENTORY LAW

The Legislature of 1937 enacted a law which provided, in effect, that stocks of goods and merchandise should be assessed upon the basis of the average value of such goods throughout the year rather than the value of such inventory as of January 1. The Tax Commission prepared forms for the use of assessors and spent some time explaining how the new law would operate, but in spite of this preliminary work done by the Tax Commission, it was found that after the assessments had been made and equalized by the county boards of equalization it was necessary to make reassessments of a considerable number of taxpayers whose property came under the operation of the so-called Average Inventory Law.

During September and October, 1938, the Commission reassessed the merchandise, supplies and trade fixtures of 349 taxpayers where it appeared that such property had either been underassessed or overassessed. Most of these reassessments resulted in substantial increases in assessed values. These 349 cases involved a total corrected assessed value of \$12,281,143. As the total 1938 assessed value of all such property in the State was \$25,782,323, it is felt



that the 349 cases constitute a representative group of merchants. The facts developed in the reassessing of these merchants have been analyzed to show:

(a) A comparison of the 1938 assessed value of merchandise based on the average of the 1937 monthly inventories, with the probable assessed value if based on the inventory as of January 1, 1938.

(b) A comparison between the values assessed by county assessors on the basis of reports filed by taxpayers, and the assessed value as corrected by the State Tax Commission.

The data used has been so classified as to show these comparisons by types of companies or taxpayers, i. e., manufacturers or wholesale and retail merchants, with a further breakdown within the respective groups based on the type of merchandise handled. The results of this study reveal several very interesting and significant facts.

A most significant fact developed by the accompanying analysis is that while the average inventory law has increased assessed values in some cases and decreased values in others, the net effect of the law would be to decrease the assessed value of merchandise if the assessors had made sound assessments based on the January 1st inventory. In arriving at January 1, 1938, values, the same ratable allowances were made for obsolescence, market decline, and the like, as were allowed by the Commission in arriving at the average values based on monthly inventories.

A comparison of the January 1, 1938 values with 1937 average values indicates that manufacturers, as a group, benefit materially under the average inventory law. Based on a weighted average, manufacturers have been assessed 31.7% lower in 1938 than they would have been assessed had the January 1, 1938, values been used.

Assessed values of the inventories of the following manufacturers were reduced because of the application of the average inventory method of assessment:

	Per cent by which the 1937 average value of inventories is less than the value of inventories January 1, 1938
Sugar companies .....	47.8%
Canning Companies .....	25.4%
Iron & Steel foundries .....	11.6%
Candy manufacturers .....	1.3%

Assessed values of the inventories of the following manufacturers were increased as a result of the application of the average inventory law:

	Per cent by which the 1937 average value of inventories is greater than the value of inventories January 1, 1938
Meat packers .....	35.3%
Clothing manufacturers .....	17.3%
Other manufacturing companies ..	0.03%

In contrast with manufacturers, wholesale and retail merchants have been assessed higher on the average basis than they would have been assessed had the January 1st values been used. The net amount by which assessed value of merchandise in the hands of wholesale and retail merchants exceeds the January 1st value is 8.8% of the January 1st value. The results of our analysis of the reassessments made indicate that the following classes of wholesale and retail merchants have benefited in 1938 because of the average inventory law.

	Per cent by which the 1937 average value of inventories is less than the value of inventories January 1, 1938
Machinery & Equipment	
dealers .....	5.8%
General Merchandise stores .....	3.8%
Drug stores .....	1.7%
Automobile and Parts	
dealers .....	1.5%
Other merchants .....	0.7%

The following classes of wholesale and retail merchants have had their assessed values increased in 1938 as a result of the provisions of the Average Inventory Law:

	Per cent by which the 1937 average value of inventories is greater than the value of inventories January 1, 1938
Shoe stores .....	17.9%
Department stores .....	15.7%
Building materials dealers .....	14.0%
Clothing stores .....	13.0%
Furniture stores .....	10.0%
Book Stores & Paper companies....	6.3%
Food stores .....	5.3%
Jewelry stores .....	0.8%

The total assessed value of merchandise, supplies and trade fixtures throughout the State has been increased from \$20,190,360 in 1937, to \$25,782,323 in 1938. It would appear from these figures that the increase has been due to the average inventory provision of the law, which became effective for the first time in 1938. However, the results of the accompanying analysis indicate quite definitely that such a conclusion is not warranted. The total merchandise, supplies and trade fixtures of the 349 taxpayers were reassessed by the Tax Commission on the basis of 1937 average inventory values at \$12,370,148. If these same taxpayers had been assessed on the basis of values on January 1, 1938, the assessed values would have aggregated \$13,667,450. The value of such property on January 1, 1938, was therefore \$1,397,302 (11.3%) higher than the value based on 1937 average inventories.

A comparison of the assessed values as corrected by the Tax Commission with the assessed values fixed by county officials shows that the net increase for all companies reassessed was 48.5% of the original assessed values. The increase in the case of manufacturers amounted to 69.7%, and the increase in the assessed value of inventories in the hands of wholesale and retail merchants was 38.9%. These facts would appear to indicate that in the past there has been a seemingly widespread practice on the part of manufacturers as well as wholesale and retail merchants of reporting to the county assessors something less than the full value of merchandise inventories.

#### APPEALS FROM THE ACTION OF THE COUNTY BOARD OF EQUALIZATION TO THE STATE TAX COMMISSION

One of the important features of the property tax law in Utah relates to the ease with which a taxpayer may secure a review of his assessed valuation before a local board of equalization or the Tax Commission. The law provides that the board of county commissioners of each county shall constitute a county board of equalization on the third Tuesday of January, February, March and April of each year, for the purpose of hearing objections to the valuations of personal property as fixed by the county assessor. It further provides that the board of county commissioners shall be constituted as a county board of equalization from May 31 to June 20, for the purpose of passing upon any objections a taxpayer may bring before it relative to the

assessment of property which is assessed by the county assessor. If a taxpayer is dissatisfied with the action of the county board of equalization, he may then appeal to the State Tax Commission, and this Commission is required to hear his appeal and pass judgment upon it before the end of July.

During the year 1938, fifty-six cases were appealed to the State Tax Commission in this way. Of this number, the Tax Commission reduced the valuation in nineteen cases, and denied any reduction to the remaining thirty-seven cases.

Hearings on appeals of the property owners are conducted in the county in which the property is situated unless by stipulation other arrangements are made.

#### JEOPARDY TAX COLLECTIONS

The Legislature of 1937 enacted a statute which makes it possible for the Tax Commission to bring an action and force the immediate collection of a property tax under the following circumstances:

In case the owner or lessee of any land or buildings subject to taxation within the state is removing or destroying or is about to remove or destroy the same to such extent as to render doubtful the payment of delinquent taxes, penalty, and interest, if any, and the payment of current taxes; or in the case of mines, if it appears that the continued operation of a mine renders doubtful the payment of delinquent taxes, penalty and interest, or of current taxes, the State Tax Commission may declare said taxes to be immediately due and payable.

The proceedings of the Tax Commission may be commenced upon its own initiative or upon the request of any taxing authority of any county or of any taxpayer. In case the Tax Commission determines to bring proceedings for the immediate collection of the tax, a notice of its tentative findings and declaration must be given to the owner of the property in the same manner as is provided by law for the giving of the notice of assessment by the Tax Commission, and the owner of the property is then afforded an opportunity to protest against the action of the Commission within not less than the ten days after the notice has been made. If the owner or operator fails to appear at the hearing or if after the hearing the Tax Commission sustains its findings, then the taxes become immediately due and payable, and if they are not paid within ten days



thereafter, the Tax Commission may commence an action in the district court of the county in which such property is situated to determine the lien of the taxes and to foreclose it. The court may then enjoin and restrain the destruction or the removal of the property or any part of it and a receiver may be appointed by the court to operate the property. In case a receiver is appointed for this purpose, the court must order and direct that the proceeds from the property or as much as may be necessary to pay the amount of the taxes from time to time shall be withheld and impounded or paid on account of said taxes from time to time as the court may direct.

In case the taxpayer is unable to pay the total amount of the tax, he may furnish to the Tax Commission, under requirements to be prescribed by the Commission, security which must be approved by the Tax Commission, that he will make all returns thereafter required and will pay the taxes required to be paid. In case such security is accepted by the Commission, the taxes on the property, together with such penalties and interest as may accrue, will be paid under the general provisions requiring the payment of all property taxes.

The value of this law has been demonstrated in at least one case where a mining property was being depleted at such a rate that it would have been absolutely worthless to the county by the time the board of county commissioners was able to make final disposition of the property. The Tax Commission brought an action under the above mentioned statute to enforce immediate payment of the tax, and while the owners of the property were not able to pay all of the tax at one time, substantial payments were made at the time the decision of the Commission was finally reached and the company has made other payments upon the gross amount due under the terms of the agreement. While the value of the law is definitely shown in this instance, we believe it has also had a salutary effect in other cases which have never come to the attention of the Tax Commission. We believe its preventive effect may be as valuable as its corrective provisions.

## ADJUSTED SETTLEMENTS OF PROPERTY TAXES

Section 80-10-61 of Chapter 87, Laws of Utah, 1935, makes it possible for a property owner to redeem his property from a tax sale for less than the total taxes and costs which are charged against such property under certain circumstances.

If the assessment is made by the county assessor, then the board of county commissioners, of the county in which the property is situated, has authority to make this so-called adjusted settlement. If the property is assessed by the Tax Commission, then this Commission has authority to make such an adjusted settlement. The settlement can be made only in those cases where, in the judgment of the board of county commissioners or of the Tax Commission, the best human interests and the interests of the State and county are thereby subserved.

This Act is an amendment of an Act which was passed in 1931 and which, we believe, was enacted for the purpose of meeting the emergency which existed at that time. In view of the fact that this emergency is largely passed, we believe that the provision should be stricken from the statutes. Comparatively few cases are now being handled in some counties, while in other counties, the number of cases which are being approved indicates that there may be some abuse of this power to reduce property taxes after the property has once been assessed and after property taxes become delinquent.

It is our belief that the owner of property should have every opportunity in the world to secure a proper assessment on his property and should be provided with an easy access to equalization authorities or to the courts in order to get an adjustment of the valuation if he thinks that his property has been unfairly assessed. But after that has once been done, we believe that no adjustment should be made in the taxes levied thereon other than the adjustment which is now given to indigent persons. It is quite evident that it is possible to destroy completely the equalization of property values by reducing taxes charged on individual properties after the assessment has once been made and approved.

We, therefore, respectively recommend that this statute be repealed.



The following is the record of tax adjustments for the year 1938, up until this report went to the printer:

COUNTY	Number of Adjustments Made
Beaver .....	None
Box Elder .....	33
Cache .....	675
Carbon .....	None
Daggett .....	4
Davis .....	122
Duchesne .....	56
Emery .....	43
Garfield .....	21
Grand .....	1
Iron .....	6
Juab .....	19
Kane .....	None
Millard .....	25
Morgan .....	36
Piute .....	1
Rich .....	28
Salt Lake .....	160
San Juan .....	3
Sanpete .....	715
Sevier .....	92
Summit .....	55
Tooele .....	50
Uintah .....	12
Utah .....	246
Wasatch .....	141
Washington .....	12
Wayne .....	3
Weber .....	211
Total .....	2,770

### TAX DELINQUENCY

During the years 1936 and 1937 the Tax Commission, with the assistance of the Works Progress Administration of the Federal Government, conducted a study to determine the extent of property tax delinquency throughout the State. The results of this survey emphasized the need for a directed program to reduce tax delinquency. It was the feeling of the Commission that such a program must have

a two-fold purpose. First, to help property owners to appreciate the importance and advantages of clearing up delinquent taxes, and, second, to encourage the sale and return to assessment rolls of property to which the counties had acquired title through tax deeds.

In 1935 and 1936, with the cooperation of local taxing units throughout the State, an educational campaign was conducted to inform taxpayers of the benefits to be derived by their taking advantage of the emergency tax legislation passed by the Legislature. As explained in our last report, this educational campaign resulted in the collection of substantial amounts of delinquent taxes throughout the State.

In 1938 the Tax Commission embarked on the second phase of this program to reduce tax delinquencies and to return to the assessment rolls property to which the counties had taken title through auditor's tax deeds. Again with the cooperation of the Works Progress Administration and the county officials, a project was outlined in which an inventory was to be made of tax deed property in all counties in the State.

This project was started the first of March, 1938, and up to the present time complete inventories of tax deed property have been compiled and installed in the following counties:

Beaver	Juab	Tooele
Box Elder	Kane	Uintah
Cache	Millard	Washington
Davis	Piute	Wayne
Grand	San Juan	Weber
Iron	Sanpete	

Several of these counties have already made substantial progress in the disposition of county-owned property and, through an educational follow-up, the successful methods of these counties are being passed along to other counties which are planning similar campaigns to sell county-owned property and place it back on the assessment rolls. At the present time very favorable results have been achieved by those counties which are leading in this work.

So far, emphasis has been placed on the preparation of tax deed inventories and it is expected that this phase of the work will be completed during 1939. At that time it is contemplated that an active campaign should be con-



ducted to encourage and assist all counties to clear up tax delinquency. Through a cooperative program, it is felt that a greater degree of uniformity of collection procedure and administrative practices can be achieved.

### THE TREND IN THE PROPERTY TAX

During the past ten years a very significant trend is shown in the amount of taxes which are charged against general property throughout the State. During this period, by reason of the tax revision program which was put into operation commencing in 1931, there has been a material reduction in the taxes charged for state general fund purposes against property. The state levy for school purposes has also undergone some very important developments. It was during this period that the state equalization fund came into operation through which \$5.00 per capita was raised for state school equalization purposes. This levy did not commence at the rate of \$5.00 per capita, but started at \$1.00 per capita, and finally reached the amount of \$5.00. But while revenue for schools was being increased as far as state purposes is concerned, there was operating against this tendency to increase, another tendency to reduce the total property tax levy for state school purposes by making available for these funds revenue from sources other than the property tax.

A careful study of the following tabulation will show how these trends have taken place:

### PROPERTY TAXES CHARGED FOR STATE GENERAL FUND PURPOSES AND LOCAL COUNTY SOCIAL SECURITY PURPOSES, INCLUDING COUNTY OLD AGE PENSION FUNDS AND COUNTY APPROPRIATIONS TO AID DEPENDENT MOTHERS, POOR AND INDIGENTS, AND NEEDEY BLIND

#### Property Taxes Charged

Year	For Old Age Pensions, Dependent Mothers, Poor and Indigent, and Needy Blind	For State General Fund Purposes	State Levies for District School, High School and School Equalization Fund
1929	\$ 736,075	\$1,735,357	\$3,470,654.26
1930	763,193	1,748,067	3,568,983.87
1931	766,139	1,484,306	3,586,746.51
1932	756,472	1,323,404	3,544,378.39
1933	783,095	1,202,017	3,815,145.22
1934	801,399	1,177,437	3,941,848.09
1935	796,632	1,138,246	3,776,909.41
1936	797,474	None	3,136,983.56
1937	1,279,518	None	3,034,986.81
1938	1,561,158	None	3,134,855.52

Just as important and as far reaching is the development which has been going on in the property tax levy for the relief of dependent mothers, poor and indigent, blind persons and for old age pensions. Property tax levies for these purposes are effective in the county budgets and are shown in this tabulation also. It will be observed that while the property tax levy for state general fund purposes reached a peak of \$1,748,067 in 1930 and was completely eliminated in 1936 and in each of the years following, and while the peak of the property tax levy for state school purposes was reached in 1934 with a levy of \$3,941,848, and has been reduced consistently each year until 1937, when \$3,034,986 was levied, property taxes levied for local social security purposes have been increased from \$736,075 in 1929 to \$1,561,158 in 1938.



## INDIVIDUAL INCOME TAX

One of the important developments in state fiscal policy in recent years has been the expanding interest of the states in the personal income tax. Between 1911 and 1928 only twelve states enacted income tax laws, whereas, since 1928 twenty-two states adopted such acts. Along with the rapid increase in number of states using the personal income tax, the rates imposed have also increased. A study made by the Legislative Tax Commission of Investigation and Inquiry of Minnesota shows that the State of Utah, according to rates applicable December 1, 1936, was approximately eighth from the highest in rates of tax among twenty-nine states which had income tax acts at that time. Utah ranks next to the lowest in the amount of personal exemptions allowed. A review of the state laws reveals that in defining taxable income, in spite of many minor variations, the laws as a group exhibit marked uniformity and in many provisions adhere closely to the federal statute.

Of general public interest is the problem involving the doctrine of immunity from taxation of salaries paid by, and interest paid on securities of, federal and state governments. Pursuant to regulations passed by this commission, in which it was held that salaries of employees of such governmental instrumentalities as the Reconstruction Finance Corporation, Home Owners Loan Corporation, and Regional Agricultural Credit Corporation were held to be taxable, a great many returns were filed under protest, the majority of cases claiming such salaries to be exempt. A test case resulted in an appeal from the decision of the Tax Commission to the State Supreme Court (*W. Q. Van Cott vs. State Tax Commission*) which reversed the order of the Tax Commission. The Tax Commission has filed a petition for a writ of certiorari with the United States Supreme Court. This was done to determine and protect the state's constitutional rights in this matter. We can see no justification for the exemption from a nondiscriminatory tax on income in the hands of particular groups of individuals because they are employed by a government or instrumentality thereof. In our opinion there is no direct burden on the instrumentality itself.

The following table shows an analysis of income tax collections for the fiscal years ending June 30, 1934, to June 30, 1938, inclusive. It is to be observed that the increase in the fiscal year ended June 30, 1936, over the prior

year was due principally to the increase in rates and decrease in exemptions made by the 1935 legislature, while the increases in the fiscal years ending June 30, 1937 and 1938, are caused principally by betterment in economic conditions. Note is also made of the costs of administering this act as shown immediately below the total collections.

## ANALYSIS OF INCOME TAX RETURNS FILED FOR FISCAL YEARS 1934 TO 1938

Number of Returns Filed					
Fiscal Year	1934	1935	1936	1937	1938
Number of Tax Returns	5,618	6,922	51,003	54,792	62,902
Number of Filing Fee Returns	88,761	75,679	5,929	549	209
Total Number of Returns	94,379	82,601	56,932	55,341	63,111

Amounts Collected					
Tax	\$ 66,247.58	\$122,653.71	\$482,808.04	\$789,331.57	\$836,560.98
Filing Fees	102,496.66	82,594.00	6,044.70	688.00	208.50
Deficiencies	5,921.00	5,549.39	6,872.75	12,323.30	23,637.21
Penalties and Interest	7,953.83	1,177.60	3,193.46	2,619.47	3,832.83
Total	\$182,719.07	\$212,004.70	\$498,918.95	\$804,962.34	\$864,239.52

Costs of Administration					
Cost of Administration	\$ 54,599.46	\$ 34,992.89	\$ 39,921.47	\$ 37,394.14	\$ 41,596.65
(Cost per tax dollar)	.2988	.1645	.0800	.0465	.0481

Attention is called to the increase in the amount of deficiencies, penalties and interest collected during the last two years, due to greater auditing activity that we were able to carry on in those years. In addition to the amount shown for the fiscal year 1938, there were deficiencies proposed and on appeal in the amount of approximately \$8,000.00 as of June 30. Up to the fiscal year ended June 30, 1936, nearly all of the auditing consisted only of office audits, very few field contacts being made because of lack of appropriation for engaging in this vital work. The deficiencies collected during the fiscal year ended June 30, 1937, almost doubled those of prior years by reason of the fact that field audits were made. The following year's increase is attributed to greater activity in this field. During the past biennium approximately three auditors were assigned to audit individual returns.

About April 1, 1938, resident auditors were assigned to Logan, Ogden, Provo, Richfield, Price and Cedar City. These resident field auditors handle the audit of all taxes in their various districts, principally income tax, corporation



franchise tax and sales tax. It is felt that this arrangement will result in increased collections, economy of administration, and greater convenience to both the Tax Commission and taxpayers alike. We have already had favorable comment from taxpayers in these districts.

Another important development in auditing work during the past biennium has been the inspection of original income tax returns filed with the Federal Bureau of Internal Revenue as provided and permitted by Section 55 of the Revenue Act of 1936, and regulations issued thereunder.

### RECOMMENDATIONS

We have encountered a number of inequities affecting both the taxpayer and the interests of the state alike. There is also need for improving certain administrative provisions of the act. In order to correct such inequities and aid in the administration of the act, we have prepared a supplemental report setting forth in detail our observations and recommendations for amendments to the act. We shall also prepare bills to give effect to these recommendations, which will be submitted for the consideration of the legislature.

### CORPORATION FRANCHISE TAX REPORT

During the biennium ended June 30, 1938, there was a considerable increase over the previous biennium in collections of the corporation franchise tax. This was due partly to the change in the law made by the 1937 session of the Legislature (which required corporations to include in the base upon which the franchise tax is computed, interest from tax exempt securities), partly from improved business conditions, and partly from better methods employed in auditing reports and collecting taxes due the State of Utah.

As set forth in our Third Biennial Report (1935-36), the fact that interest from tax exempt securities was included in the net income base for corporation franchise tax purposes, affects business corporations engaged in business of all types, but is especially pertinent to the taxation of financial institutions. Following is a schedule showing the net increase, because of the amendment made by the 1937 session of the Legislature, in tax due on 1937 returns from state and national banks.

### INCREASE RESULTING FROM INCLUSION OF INTEREST ON TAX EXEMPT SECURITIES IN FRANCHISE TAX BASE OF STATE AND NATIONAL BANKS FOR TAXABLE YEAR 1937

	State Banks	National Banks	Total
Net Taxable Income Reported Upon Which Tax Was Paid .....	\$ 638,062.75	\$ 854,414.31	\$ 1,492,477.06
Amount of Taxable Income Which Would Have Been Reported If Interest From Tax Exempt Securities Were Not Included In The Base..	268,193.70	435,539.51	703,733.21
Difference .....	\$ 369,869.05	\$ 418,874.80	\$ 788,743.85
Tax at 3% on Above Difference .....	\$ 11,096.07	\$ 12,566.24	\$ 23,662.31

Under the provisions of the Corporation Franchise Tax Act the increase in collections over the past five years has been gratifying. In the schedule set forth below it will be noted that tax, deficiencies, penalties and interest, and prepayments have each been segregated according to the years in which each was collected by the department. In our previous reports we have listed the assessments made by the department rather than the actual collections made. In a number of cases changes are made in assessments even after such assessments are entered on the records of the Tax Commission and we think it would be clearer if we stated the actual collections made in each of the years 1934 to 1938, inclusive. The following schedule is, therefore, based upon collections.

### ANALYSIS OF CORPORATION FRANCHISE TAX COLLECTIONS FOR FISCAL YEARS ENDING JUNE 30, 1934 TO 1938

Fiscal Year	1934	1935	1936	1937	1938
Number of Returns Filed .....	3,640	3,576	3,607	3,504	3,693
Tax .....	\$201,743.47	\$290,503.03	\$452,271.01	\$661,181.86	\$902,266.19
Deficiencies .....	16,775.26	56,494.20	52,896.90	83,480.14	42,143.58
Penalties & Interest .....	500.94	1,043.35	4,021.01	5,398.52	4,190.24
Prepayments* .....	1,223.00	1,880.86	‡(1,153.86)	362.59	371.85
Total .....	\$220,242.67	\$349,921.44	\$508,035.06	\$750,423.11	\$948,971.86

\*A suspense account pending determination of the first year's tax. It represents the difference between the total prepayments during the year and the amount transferred to the "Tax" account during the year.

‡Designates a red figure.



As set forth in the above schedule, we particularly desire to call the attention of the Legislature to the deficiencies collected during the past five years. These deficiencies are additional taxes found to be due upon audit of the franchise tax reports. While the deficiencies as shown in 1938, compared with 1937, have fallen off from \$83,480.58 to \$42,143.58, the Auditing Department of the State Tax Commission has actually proposed other deficiencies which were outstanding on June 30, 1938, in an amount of \$183,899.87. These proposed assessments are cases in which the taxpayers have not acquiesced but have filed petitions for redetermination and these cases are pending before the Commission or are on appeal to the Supreme Court. A number of these cases involve points upon which the law is ambiguous or uncertain.

In the Salt Lake office during the past two years we have had an average of three auditors working on corporation franchise tax returns. In addition we have made some extension of our field work, having placed one permanent corporation franchise tax auditor in Ogden and one in Provo. In connection with their corporation work, however, these auditors handle audits for sales tax purposes so as to avoid having two auditors on the same set of books for two different purposes. Our field representatives at Logan, Richfield, Cedar City and Price also handle corporation franchise tax audits of taxpayers in these districts.

We are securing a great deal of assistance and benefit from the provisions of the Federal Revenue Act which permits the procuring of information by the State from the files of the Internal Revenue Bureau. It would be very helpful in auditing reports filed by foreign corporations, if we could secure information relative to the activity and income of the corporation from the states in which such corporations have their head offices.

As shown above, the amount of taxes involved in deficiency assessments now before the State Tax Commission or before the Supreme Court on petitions for redetermination indicates that there are a large number of points in which the Corporation Franchise Tax Law should be clarified. With the exception of the elimination of the offset for property taxes paid, (made by the 1935 session of the Legislature), and the inclusion of income from tax exempt securities in the net income base, (made by the 1937 session of the Legislature), our Franchise Tax Law has been un-

changed since its enactment in 1931. This law was patterned very closely after the Federal Revenue Act of 1928 (which was still in effect in 1931), as it was deemed advisable to follow a law which had been very successful in its operation. Following the federal law would enable the department administering the tax to follow any precedent established by rulings of the Treasury Department, the Board of Tax Appeals and by the courts in all cases where the federal law was involved. Also, it would be easier for the taxpayer to file a report with us similar to the report which he files with the Federal Government than it would be to file two reports entirely dissimilar.

While very few changes have been made in the State law, because of the changes in the Federal Revenue Act, the following of precedent established by rulings of the Treasury Department, the Board of Tax Appeals and the courts is becoming more difficult. We believe certain changes should be made to bring our law more into harmony with the act now in effect under the Laws of the United States, eliminating, however, those features of the latter which have no place in a state law. These changes cover such items as (1) changes in provisions for depreciation and depletion, determination of loss and gain, and taxability of dividends; (2) changes in the apportionment of net income where a corporation is doing business both in and outside Utah; (3) clarification of the statutes relative to the suspension or forfeiture of corporate rights and the revivor of the corporate charter; (4) the procedure to be followed and returns to be filed by corporations upon reorganization or consolidation; (5) reciprocity with other states and with the Federal Government relative to information contained in tax returns filed with us; and (6) changes in the statute with the aim of closing certain loop-holes by which franchise taxes are now evaded.

These proposed changes will be drafted into a bill, and this bill, together with complete explanations, will be submitted to the Legislature shortly after its convening in January, 1939.

## SALES TAX

### General:

The Emergency Revenue Act, better known as the "Sales Tax Act," has been in effect in this State since June 1, 1933. This act imposes a 2% tax on retail sales of tangible personal property, certain services rendered by public



utilities, sales of meals, and the amount paid for admission to a place of amusement or recreation. Under the present law the tax is collected by the seller from the purchaser and returned to the State by the former.

The revenue derived under this Act, including the tax, penalty, and interest and license fees, has been as follows:

Fiscal Year ended June 30, 1933.....	\$ 14,276.59
Fiscal Year ended June 30, 1934.....	1,730,525.06
Fiscal Year ended June 30, 1935.....	2,496,097.11
Fiscal Year ended June 30, 1936.....	2,966,866.29
Fiscal Year ended June 30, 1937.....	3,411,585.86
Fiscal Year ended June 30, 1938.....	3,465,189.86

For the last fiscal year shown above the amount includes the receipts from the use tax which became effective July 1, 1937. Due to the use of a combined sales tax and use tax return, the actual receipts from the use tax are not known. Attention is also called to the fact that during the last fiscal year the filing period was changed from one month to two months and as a result, only eleven months business is reflected in the amount for the last fiscal year, so it cannot accurately be compared with the other years.

As a result of amendments to the Act made by the last legislature providing that it is mandatory for the seller to collect the tax from the purchaser and authorizing this Commission to issue tokens, a number of complaints raised by both sellers and purchasers against the tax have been overcome. This Commission adopted sales tax tokens in two denominations: a one mill piece representing the tax on a five cent purchase and a five mill piece representing the tax on a twenty-five cent purchase. The tokens were placed in use July 1, 1937, the distribution being effected primarily through our branch offices and the various banks located within the State. At first the tokens appeared to be somewhat of a nuisance, but as the public became accustomed to their use and merchants found practical methods of handling and accounting for them objections rapidly decreased and they now have practically become a part of normal business transactions.

The following table presents some interesting facts relative to the tokens:

	Purchases	Sales	Balance on Hand June 30, 1938
One Mill—Quantity .....	13,500,000	13,237,000	263,000
Cost .....	\$21,772.80	\$21,348.63	\$ 424.17
Face Value .....	\$13,500.00	\$13,237.00	\$ 263.00
Five Mill—Quantity .....	2,500,000	2,149,000	351,000
Cost .....	\$ 3,660.00	\$ 3,146.14	\$ 313.86
Face Value .....	\$12,500.00	\$10,745.00	\$ 1,755.00

The tokens sold and outstanding at the end of the biennium represent a per capita supply of 25.5 tokens of the one mill denomination and 4.1 tokens of the five mill denomination, making a total of 29.6 tokens per capita. The revenue from the sale of tokens has been deposited with the State Treasurer and is being held as a redemption fund. Since the adoption of the tokens we have experienced a shrinkage or loss, especially with respect to the one mill size, and as a result, in addition to the original order of 7,500,000 tokens, we have reordered twice, one order being on July 20, 1937 for 2,000,000 and the other on November 8, 1937 for 4,000,000. Since the close of the biennium we have ordered an additional 5,000,000 of the one mill tokens. It is to be noted from the above table that the cost of the one mill token is greater than its face value and any absorption or shrinkage results in a loss to the State. In the case of the five mill token, the face value exceeds the cost so that the loss in the one mill may be offset by a gain realized in the five mill tokens. As of the end of the biennium, assuming that all the outstanding tokens would never be redeemed, the loss in the one mill tokens, measured by the excess of the cost over the face value of the tokens sold, would be \$8,111.63, while the gain in the five mill tokens, measured by the excess of the face value over the cost of the tokens sold, would be \$7,598.86, making a net loss of only \$512.97. If on the other hand all the tokens were redeemed, the State would be out the entire cost of the tokens less any possible salvage value.

Attention is directed to an exemption in the present Act for sales made by religious, charitable or eleemosynary institutions when made in the conduct of their regular activities and functions. It would seem more proper, rather than exempting sales made by such institutions, to exempt



sales made to them. These institutions can, with respect to their sales, collect the tax, but in case of their purchases, the tax becomes a direct burden and if it is the policy of the legislature to grant relief to such institutions, then it appears more proper to exempt purchases made by this class of institutions than it does to exempt their sales.

#### Administration:

The administration of the sales tax during the biennium has been more efficient, effective, and successful than at any time during the history of the tax. By adopting a better system of control we have experienced less difficulty in the problem of delinquency in the filing of returns and payment of tax. We have been able to conduct a larger number of audits and investigations of taxpayers' records and books in a more effective and complete manner. Our relationship with the reporting taxpayer has been closer and we have been able to secure a greater degree of cooperation from such taxpayer. These accomplishments are accounted for by greater experience in the administration of the tax, gathering information from other states, an increased appropriation, changes in the law made by the last legislature such as providing for a uniform filing period and collection of the tax by warrant, and to the adoption of a better administrative system of control and a more effective and workable plan of organization.

The cost of administering the sales tax since its adoption is set forth in the following table:

Year Ending	Collection	Cost	Cost Per Dollar
June 30, 1934.....	\$1,731,005.73	\$23,570.81	\$ .0136
June 30, 1935.....	2,497,554.41	36,624.03	.0146
June 30, 1936.....	2,966,866.29	79,152.53	.0266
June 30, 1937.....	3,411,585.86	61,922.47	.0181
June 30, 1938.....	3,465,189.86	102,695.85	.0296

For the last fiscal year the costs include the administration of the use tax and the costs in connection with sales tax tokens. The increase in the last fiscal year, although largely attributable to an increased appropriation being made available, is, in our opinion, sound and is justified by the fact it has made possible the accomplishments referred to above. A further observation to be made is the

fact that administrative costs are always higher with a tax collected from taxpayers who are reluctant to pay their proportion of the tax burden as required by the tax statute. This condition we find exists to some extent with the sales tax. Our percentage cost, we find, is lower than in a number of other states, even in view of the fact we experience greater difficulties presented by having a scattered population with many rather small merchants.

We have found that the sales tax, perhaps more so than any other tax we administer, requires that we maintain a close contact with the reporting retailer. He must be informed as to changes in the law or regulations and instructed in properly preparing the return which he is required to file each two months. There are a large number of cases of new taxpayers, changes of ownership and discontinuance of business with each case presenting a separate problem. We also find that certain groups of taxpayers are faced with complicated problems in applying the tax to their business transactions. During the biennium we experimented by holding meetings with a few trade groups and discussing with them the requirements of the law and regulations concerning their particular problems. These meetings have been most satisfactory resulting in better understandings and a uniform application of the law as well as effecting a closer relationship between administrator and taxpayer. We hope to accomplish further developments in this field.

We have observed that the sales tax imposes upon the reporting retailer some degree of burden in meeting the requirements of the law. Such retailer, from a practical viewpoint, is acting in the capacity of an agent of the State in collecting and returning the sales tax. He must keep proper accounts and records to reflect the sales tax to be paid to the State and must prepare and file returns, setting forth his sales and the amount of tax to be remitted. He is required to handle sales tax tokens and should be familiar with the various rules and regulations concerning the application of the tax. In many instances the seller must explain to his customer the nature of the tax or the regulation pertaining to certain transactions. Because of this condition we have, insofar as practical, endeavored to aid the retailer in meeting and solving his problems presented by the sales tax.



We call attention to the requirement under the present act of an annual \$2.00 license fee for each place of business. This license is in the nature of a registration as a reporting retailer. We recommend the license be issued with no renewal requirement and to be in effect until the licensee sells or discontinues his business, and that the amount of the fee either be eliminated or reduced.

During the biennium we increased the amount and extent of auditing work. A greater number of cases were investigated and a policy of insisting upon a more careful compliance with the terms of the Act was adopted. The value of auditing cannot be measured entirely by the amount of additional revenue produced as weight must be given to the factors of correct returns being filed subsequent to the audit and the assistance given the taxpayer as to the application of the law and regulations, record keeping and preparation of returns. Our auditing experience substantiates the theory that with this type of tax it is necessary and essential that periodical audits be made of the taxpayers' books and records. Complaints are made from taxpayers that we should make our audit sooner and thus avoid the accumulation of tax liability. Such complaints seem to be well founded and are indicative of the problems this type of tax presents to both the reporting vendor and this Commission. We find in the case of smaller merchants a lack of adequate and complete records necessary to determine the sales made and the correct tax liability which should be returned to the State. In some cases it becomes necessary to compute the tax based upon reasonable estimates, which, of course, is unsatisfactory to both the taxpayer and the Commission. This situation may be listed as one of the objections to a retail sales tax as we find it also exists in other states having sales tax acts. However, it is our intention in the administration of the sales tax, insofar as it is possible, to further increase our auditing staff and to improve our auditing methods and procedure. We consider this one of the most important aspects in the administration of the sales tax.

There are certain changes which we consider should be made in the present law in order to improve the administration of the Act and to facilitate the collection of the tax. These changes cover such items as (1) methods of reporting and returning the tax; (2) collection procedure, including posting of bond, delinquent returns, revocation of license,

and provision for a minimum penalty; (3) keeping of records within the State; (4) a statute of limitation period; (5) procedure for making refunds; and (6) changes in the provision relative to furnishing information contained in tax returns.

These proposed changes will be drafted into proper bills and submitted to the legislature together with complete explanations giving our reasons for such changes.

### USE TAX

The Use Tax Act was passed by the last legislature and became effective July 1, 1937. This Act was passed as a companion measure to the sales tax and acts as a complement to it.

The purpose of the tax was to overcome a discrimination found to exist in the sales tax, not only in this State, but in all states having sales tax laws, caused by the inability to impose the sales tax upon transactions in interstate commerce. While the sales tax is based upon the sale or transaction and measured by the sales price, the use tax is based upon the storage, use or consumption of tangible personal property and is measured by the purchase price of such property. The tax applies primarily to goods shipped into the State in interstate commerce and to purchases made outside of the State for use within the State, and in this manner acts as a protection and equalization to the Utah merchant against out-of-state merchants who may be selling to Utah purchasers.

As explained in our discussion of the sales tax, we adopted a combined return for reporting both sales tax and use tax, and we find that as a portion of the use tax has been reported as sales tax, we do not have an accurate record of revenue collected. The amount of revenue reported on the returns as use tax for the fiscal year ended June 30, 1938, was \$147,180.78. It is our opinion that the actual revenue from the use tax would be considerably in excess of this amount. Although the tax does not produce a great amount of revenue, we believe it has been successful in offering some relief to the Utah merchant, as it reduces the incentive to purchase outside of the State or to order goods shipped into the State in order to effect a saving of the two per cent tax.

This form of tax is rather a new adventure by the states having sales tax laws and for that reason it has presented a considerable amount of litigation, and many problems in



the administration of the tax, which have not as yet been satisfactorily solved.

A similar tax in the State of Washington was upheld by the United States Supreme Court as not imposing an unconstitutional burden upon interstate commerce. A matter still in litigation and now being appealed to the United States Supreme Court under the California Act, is whether the tax can legally be imposed upon goods purchased by a person engaged in interstate commerce activities, such as railroads and telephone companies where such goods are used in carrying on this activity. We have held that the tax can be legally imposed in such cases and have, pending a final decision in the California case, made arrangements with this type of taxpayer to report their purchases and make payment of the use tax under protest.

Another matter of a legal nature is that under our Act the seller is held responsible for the collection of the tax from the purchaser where such seller has a place of business in this State. Such sellers, as mail order houses, who have retail stores in this State, and, in addition, operate a mail order business where the goods are shipped into the State in interstate commerce have contended that the requirement for them to collect the tax and return it to the State results in an unconstitutional burden upon interstate commerce. This matter is before the courts in other states and there will no doubt be litigation in this State to settle this point.

Although this tax has presented difficult problems with respect to its administration and there no doubt exists some loss of revenue, mainly in the field of small purchases being made by individuals, we are convinced that it is a proper companion measure to the sales tax and should therefore be continued as long as the sales tax is retained.

There are some very important changes which should be made in our present Act. Our Act, in the main, was patterned after the California Act, and we copied some of the errors which existed in the original California Act but which have now been corrected by that state. One of these errors is the apparent dual liability placed upon both seller and purchaser. By regulation we have provided that the purchaser is relieved from the responsibility of the tax if the same has been paid to a properly registered retailer. This matter, however, should be properly corrected in the statute to eliminate the apparent dual liability.

The use tax should also be changed so as to correlate with the sales tax, and the same specific exemptions allowed in the sales tax, such as motor fuels, newspapers, isolated and occasional sales and sales by farmers and producers, should be written into the Use Tax Act. Again, by regulation, we have provided that such exemptions also apply to the use tax, but in order to support this regulation, the law should be changed. The law should also be changed to provide, as in the Sales Tax Law, for the mandatory collection of the tax by the retailer from the purchaser.

We are hopeful that by the time the legislature convenes, some of the matters referred to above as being in litigation will have reached a final determination by the courts, and if so, we shall at such time submit such additional information and recommendations as may appear desirable.

### MOTOR FUEL TAX

As detailed by the following schedule, collections from motor fuel tax have shown a substantial increase during the past two years.

#### Collections of Tax by Fiscal Years

1933	\$2,110,680.59
1934	2,327,759.38
1935	2,534,964.50
1936	2,898,425.77
1937	3,253,559.95
1938	3,444,365.24

The revenue from this tax is the chief source of funds with which the State Road Commission matches Federal funds for new highway construction and for the maintenance of all state highways.

The Utah tax rate is four cents. The following table shows this rate is slightly lower than the average for the United States.

No. of States	Rate Per Gallon
3	7 cents
1	6½ cents
5	6 cents
10	5 cents
18	4 cents
10	3 cents
2	2 cents
49	4.36 Average Rate



There are nineteen states with rates of tax higher than the rate of Utah, and there are eleven states and the District of Columbia with rates lower than Utah.

The cost to the State of collection of this tax has always been low. Several reasons are responsible for this fact. First, the gasoline tax is collected at what may be called the source, that is, the producer, refiner and the importer. This reduces the number of taxpayers from whom the State must collect tax. Second, the tax has been made a part of the price of the gasoline so that the various distributors have become the collectors from the consumers. Third, the appropriation for the administration of the tax has been small so that the activities in the administration of the law have necessarily been limited.

In addition to the amounts appropriated to the Tax Commission for the administration of the law, each distributor who pays tax is given a deduction of " \* \* \* three per cent to allow for evaporation and loss in handling and expense of collection." This allowance amounted to \$100,-897.20 during the fiscal year ending June 30, 1937, and \$107,376.56 for the fiscal year 1938. This allowance was discussed at some length in the Third Biennial Report of the Tax Commission on Page 62.

Efficient administration of the provisions of the law with fairness to all distributors, in our opinion, is more important than emphasizing the low cost of collection.

The experiences of the past two years have shown that certain changes in the Motor Fuels Tax Law are desirable. The definition of motor fuels should be clarified with specifications which can be more accurately checked and controlled. A number of fuels appear on the Utah market and the gauge of what constitutes a taxable fuel is not sufficiently clear. A definition which we believe answers this need is one suggested by the American Petroleum Industries Committee as follows:

"Motor fuel shall mean (a) all products commonly or commercially known or sold as gasoline (including casing-head and absorption or natural gasoline), benzol, benzene, drip gas, or naphtha regardless of their classification or uses; and (b) any liquid prepared, advertised, offered for sale or sold for use as or commonly and commercially used as a fuel in internal combustion engines, which when subjected to distillation in accordance with the standard method of test for distillation of gasoline, naphtha, kerosene, and

similar petroleum products (American Society of Testing Material Designation D-86) show not less than ten per centum (10%), distilled (recovered) below three hundred forty-seven degrees (347°) fahrenheit and not less than ninety-five per centum (95%) distilled (recovered) below four hundred sixty-four degrees (464°), excepting such products commonly known as kerosene and/or distillate or petroleum products of lower gravity (Baume Scale) when not used to propel a motor vehicle or for compounding or combining with any motor fuel."

This definition of motor fuel is one suggested for taxation purposes and is not to be confused with definitions of gasoline for regulation and inspection purposes. The two problems are materially different.

Another suggested change is for a clearer statement of the point of measurement of taxable fuels. Section 57-12-5 provides for a tax upon the sale or use of all motor fuels sold or used in the State. Section 57-12-7 provides that producers and refiners shall report the total amount of gasoline produced or refined. There is considerable controversy within the industry as to the exact point of measurement contemplated by this section. Should the tax apply on all motor fuel as soon as it passes from the stills to the tank farm of the refinery, from which tanks it may again be necessary to reprocess much of the product for various causes and contingencies? Should the point of measurement be when the motor fuel is being withdrawn from the tank farm for loading of tank cars, tank trucks and the refiner's uses? It is believed that this latter point is the generally accepted practice.

The addition of a section embodying the following would define this point:

"Motor fuels produced, refined, prepared, distilled, manufactured, blended or compounded at any refinery or other place in the State of Utah by any person shall be deemed to be received by such person when the same shall have been:

- (1) Loaded at such refinery or other place into tank cars, or
- (2) Placed in any tank at such refinery
  - (a) from which any withdrawals are made direct into tank trucks, tank wagons, or other types of transportation equipment, containers or facilities, (other than tank cars), or



(b) from which any sales, uses or deliveries not involving transportation are made directly, but not before.

Section 57-12-7 mentions producers or refiners but does not specifically mention importers although it has a sentence beginning "and those importing \* \* \*" which has been interpreted to mean importers. Importers should be specifically mentioned.

The date for filing motor fuel returns is set as of the fifteenth of the month (57-12-9). However, Section 57-12-10 provides that " \* \* \* the same shall be delinquent on the first day of the next succeeding month." This latter provision delays the time when a penalty will attach so that payment is usually delayed. Also, because there is no specified penalty for late filing many distributors fail to file until late in the month, and if they have no tax due there is no penalty for not filing. It is, therefore, recommended that the date of delinquency in payment of tax be made the fifteenth of the month. Furthermore, in order that all companies may be required to file a return by the fifteenth of the month, a penalty of ten dollars for failure to file by the fifteenth of the month should be provided. Failure of companies to file returns promptly, delays our import and export reports to other states. We are receiving similar reports from all surrounding states, which provide a very important means of auditing tax returns. It is this prompt interchange of information which cuts down evasion losses and aids administration. Failure on our part to furnish reports promptly would make less efficient this system of exchanging vital information.

The law does not grant the State Tax Commission general authority to make rules and regulations for the enforcement of the Motor Fuels Tax Law. It is our recommendation that such a provision be made.

A number of the large oil companies do not maintain adequate records at one location within the State, and therefore a satisfactory investigation and audit cannot be made without going to a number of places in the State or going to a central office outside of the State. A provision should be added to the law requiring such companies to forward the necessary records to Salt Lake City, or in lieu thereof, to defray the expenses of an auditor to make the examination at the proper division office outside the State.

The petroleum industry has a common practice of measuring the volume of motor fuel and then adjusting this volume to a 60° F. temperature. Some states have provisions in their law requiring that the adjusted temperature basis be used for reporting the motor fuel for taxation. Other states do not have the provision but in some instances the courts have upheld the method. However, in order to eliminate the possibility of a difference of opinion on the subject, it is recommended that a clause be inserted that gasoline reported for tax purposes shall be adjusted to 60° F.

The growing use of trucks for the transportation of gasoline has made necessary certain rules for their regulation. Some states require the issuance of a permit to all truckers whether common carriers or private carriers. It is, therefore, recommended that a provision requiring all transporters to apply for a permit be added to the law. Such a permit could be issued without a fee as the principal purpose of the provision is to enable the department and the highway patrol to keep a closer check on all transporters of motor fuel.

An audit may frequently determine a tax deficiency. The taxpayer may feel the imposition of the amount is unfair and will feel obliged to start suit in the matter. It is believed that in order to protect the interest of the State a provision of the law should require the full amount of the tax, penalty, and interest to be paid before legal action can be commenced. Thus the state will be protected in case the courts find the tax is due, even though the distributor were to become insolvent.

The penalty provisions of the law are not specific or severe enough to secure full compliance from certain distributors. Section 57-12-16 should have more specific penalty provisions added. Also a special penalty should be provided for the importation of motor fuel into the State without the securing of a distributor's license and the filing of the required bond.

### MOTOR VEHICLE DEPARTMENT

Without a doubt the most serious problem for consideration in the Motor Vehicle Department deals with the operators' licenses. In 1933, when the operator's license law was first enacted, the law provided:

"(a) Every operator's license issued hereunder shall be valid until suspended or revoked



as provided in this Act except that the department may hereafter but not more often than once every three years and after public notice, cancel all outstanding operators' licenses and issue in lieu thereof new operators' licenses to the persons applying therefor and entitled thereto, such new licenses to be issued without examination except in those instances when the department has reason to believe that the applicant may not be qualified to hold an operator's license under this Act." (Sec. 16, Chapter 45, Laws of Utah, 1933.)

In 1935 the Legislature materially altered the requirements of the law relative to the examination of applicants for operators' licenses, and also provided that the licenses issued under the newly amended law should expire three years from date of issuance. This left the licenses which were issued under the original Act still good unless they were revoked by the Motor Vehicle Department.

It is true that the Act of 1933 makes it possible to cancel all outstanding operators' licenses, but the Act provides that the department may issue in lieu of such licenses, new operators' licenses without examination "except in those instances when the department has reason to believe that the applicant may not be qualified to hold an operator's license under this act." It appears, from the wording of the statute, that the legislative intent was not to permit the Tax Commission to require every individual licensed under the original Act to take an examination upon application for a new license. Such examinations were to be limited only to those individuals where "the department has reason to believe that the applicant may not be qualified to hold an operator's license under this act." In these cases the Commission has canceled the license and required the driver to take an examination. A bad feature of this kind of procedure lies in the fact that the operator's inability to drive properly is not generally disclosed until an accident has happened. It is for this reason that the Commission has not canceled all of the licenses issued under the original Act, because it appeared that to do so would be futile.

We recommend that the Legislature, by an amendment to the Motor Vehicle Act, cancel all licenses which were issued prior to the effective date of the 1935 amendment. It will be possible to arrange for the examination of all

the individuals who wish to have their licenses renewed without any congestion in the work, if a plan is worked out in advance. Under such a plan, examinations may be set for a reasonable number of applicants each day during the examination period. This feature is a mere detail, however, and can be worked out without serious difficulty.

Another feature of this important problem of operators' licenses is involved in the examination which is given by the Commission to all applicants for these licenses. It is our opinion that the examination should be materially improved in several respects, but this can be done only through securing additional revenue for this purpose.

We, therefore, recommend that the operator's license fee be increased from twenty-five cents to an amount which will make it possible to put into operation a very thorough system of examinations. We have considered the advisability of suggesting that revenue for this purpose be secured from sources other than the fee which is charged for the issuance of an operator's license. After carefully weighing the advantages and disadvantages of such a procedure, we have concluded that it is preferable to increase the charge made for the license because, by so doing, the individual who secures a license would likely have a greater respect for it. This brings us to another difficulty which we find is conspicuous in the present law.

The Act now provides that any person who is found guilty of driving a car without first having the license to do so, shall be guilty of a misdemeanor and subject to fine or imprisonment, or both, when convicted. There is very little, if any, uniformity in the fines imposed for this offense throughout the state. In some municipalities quite heavy fines have been imposed, while in others the penalty has been a minor one. We are at a loss to know just what may be done to impress more forcefully upon the people who drive automobiles that they must have an operator's license. We are bringing the problem to your attention in order that in your deliberations you may have it before you for consideration, and you may be able to develop some plan which will command more respect for the driver's license law.

The following statement shows the actions of the State Tax Commission in revoking and suspending operators' and chauffeurs' licenses during the calendar year 1938:



# REVOKED OR SUSPENDED OPERATORS' AND CHAUFFEURS' LICENSES

January 1, 1938 to December 1, 1938

Reckless driving .....	179
Drunken driving .....	174
Hit-Run driving .....	4
Involuntary Manslaughter .....	5
Failure to stop at scene of accident and render aid ..	4
Withdrawal of guardian's or parent's signature from application .....	3
Physical infirmities or disabilities .....	4
Operating a vehicle during revocation period .....	3
False information (falsification of age) .....	7
Serious violations of motor vehicle laws .....	1
<b>TOTAL .....</b>	<b>384</b>

The following statement shows the number of fatal motor vehicle accidents in the state for the year 1938, up until the time this report went to press. Shortly after January 1, 1938, the Commission plans to issue a complete statement on motor vehicle accidents and an analysis of commercial vehicle registration. These detailed statements cannot be prepared until after the close of business December 31, and for that reason they cannot be included in this report.

## STATE OF UTAH

### NUMBER OF FATAL ACCIDENTS AND NUMBER OF PERSONS KILLED IN MOTOR VEHICLE ACCIDENTS

Month	1934		1935		1936		1937		1938	
	No. of Accid.	No. Killed	No. of Accid.	No. Killed	No. of Accid.	No. Killed	No. of Accid.	No. Killed	No. of Accid.	No. Killed
January	8	8	6	13	8	9	13	13	15	15
February	9	11	10	10	13	14	13	14	14	18
March	11	12	7	7	10	10	8	9	11	12
April	12	13	13	15	12	14	10	13	9	9
May	9	9	8	9	15	16	10	13	16	19
June	11	12	15	16	8	8	10	11	13	16
July	16	23	18	19	24	26	15	18	19	21
August	15	20	13	14	10	11	18	19	19	21
September	14	14	21	25	18	20	22	23	11	11
October	17	18	14	16	14	15	17	22	18	18
November	26	26	20	22	16	16	21	25	17	17
December	15	15	11	12	24	25	23	25	12	35
<b>TOTALS</b>	<b>163</b>	<b>181</b>	<b>156</b>	<b>178</b>	<b>172</b>	<b>184</b>	<b>180</b>	<b>205</b>	<b>174</b>	<b>212</b>

# RECIPROCITY IN THE OPERATION OF MOTOR VEHICLES

In 1937 the Legislature amended the Motor Vehicle Act to provide, in brief, that nonresidents of this State would be permitted to operate their vehicles in Utah, if such motor vehicles had been properly registered in the home state of the nonresidents; provided, however, that the home state of the nonresident granted the same privileges to residents of Utah. Under the provisions of this law, the State Tax Commission has entered into reciprocal agreements with the District of Columbia and the following States:

California	New Jersey
Colorado	New York
Connecticut	North Carolina
Illinois	Ohio
Iowa	Oregon
Maryland	Pennsylvania
Massachusetts	Rhode Island
Missouri	Vermont
Nebraska	Washington
Nevada	West Virginia
New Hampshire	

The Act has materially benefited the residents of Utah when they were traveling in the states with which Utah has reciprocal agreements, and has achieved beneficial results to the nonresidents of this State when they have come into Utah on business. While the provisions regarding reciprocity has not operated with the degree of success which we should like, it has gone a long way in removing some of the difficulties which have arisen in the past. The operation of the provision dealing with reciprocity, of course, is contingent upon similar treatment being given by other states to the residents of Utah when our residents are in those states. Some of our neighboring states have not granted such treatment to our residents and, for that reason, we have been unable to grant this kind of treatment to the residents of those states when they come to Utah. Further difficulty arises through the operation of the laws of some states where reciprocity is granted so far as automobile registration is concerned, but where an additional tax or fee is charged by the Public Service Commission or some other



governmental agency. In such states, while we have reciprocity agreements dealing with registration fees, the spirit of the law is not fully in force due to the fact that the state in question is imposing a fee in certain cases against truck operators from Utah.

The entire problem of reciprocity in the operation of motor vehicles throughout the United States is still in the development stage. A satisfactory conclusion has not yet been reached either in the terms of legislation or in the practical administration of the acts now in effect. We are bringing the matter to your attention now, with the hope it will receive your earnest consideration to the end that our own statute may be improved in this regard.

### INHERITANCE TAX

Fiscal Year Ending:	Inheritance Tax Collected
June 30, 1934 .....	\$102,123.86
June 30, 1935 .....	120,193.43
June 30, 1936 .....	139,892.55
June 30, 1937 .....	239,445.72
June 30, 1938 .....	312,018.53

As will be noted from the above figures, inheritance taxes collected for the fiscal year ending June 30, 1938, totalled \$312,018.53, an increase of \$72,572.81 over the fiscal year ending June 30, 1937. This decided increase is due to three factors: (1) A number of unusually large estates were settled within this period. (2) The Tax Commission required the settlement of tax claims against estates in which the probate proceedings had been protracted. (3) Extensive auditing and checking of returns submitted has resulted in increasing the amounts subject to tax in some of the returns.

### RECOMMENDATIONS

As has been observed previously and called to the attention of the Legislature (State Tax Commission Biennial Report for the years 1935-36, Page 73), the law relative to the taxation of transfers of property owned by joint tenants, or held as tenants by the entirety, with right of survivorship, should be changed to include only that portion of the property contributed by the decedent, thereby excluding that portion contributed by the survivor. As is provided in

the federal estate tax, the law should presume that the entire property to which such transfer relates belonged to the deceased, and the burden of proving the respective amounts of contribution should be placed on the survivor.

Difficulty has been encountered in the collection of the tax from certain estates, where gifts of property are made during the donor's lifetime, which property shortly thereafter would be subject to an inheritance tax. It is also difficult to prove gifts as having been made in contemplation of death, even with the legal presumption. During this biennium a case was tried in which the issue was whether certain gifts had been made in contemplation of death. If the gifts were made in contemplation of death, a tax of \$42,146.00 would have been due to the State. By a decision of the District Court of the Third Judicial District, it was held that the gifts were not made in contemplation of death. We have appealed this case to the State Supreme Court.

In order to prevent the evasion of tax in this manner, and to supplement the inheritance tax, it is recommended that a gift tax be enacted. The total accumulated amount of taxable gifts would be included in the base in computing the rate at which the inheritance tax will be paid upon the estate after the date of death of the decedent. This procedure is the same one used by the Federal Government.

Section 80-12-38, provides that "no safe deposit company, trust company, bank or other institution, or person holding securities or assets of a decedent, shall deliver or transfer or pay over the same to any person unless notice of the time and place of such intended transfer or payment is served upon the State Tax Commission at least five days prior thereto." Section 80-12-24, provides that no corporation "shall assign or transfer any corporate stock or obligation standing in the name of a decedent or in trust for a decedent" until the tax is paid or a waiver is obtained. There is some doubt as to whether these sections apply only in cases where the assets are held solely in the name of the decedent or could also apply in cases where the assets and securities are held jointly. This doubt should be removed by amendments to these sections stating specifically that they apply to assets and securities held jointly as well as individually.

It is again suggested, having previously been called to the attention of the Legislature (State Tax Commission Biennial Report for the years 1935-36, Page 72), that the



law be changed to provide for the appraisement of estates by the Tax Commission instead of by appraisers appointed by the district court judges. In many cases the assets are of such a nature that specialized knowledge is needed to evaluate the property. Local appraisers do not always possess this requisite knowledge. Trained employees of the Commission would be better able to appraise all property subject to the tax and thereby secure greater uniformity. This would also substantially reduce the cost of administration of the Inheritance Tax Law, and this work could be coordinated with the auditing work now being carried on by this office. This system corresponds to the method used by the Federal Government.

The exclusion of life insurance in any amount from the gross estate subject to inheritance tax not only casts an inequitable burden upon persons owning assets other than life insurance, but also furnishes a medium of avoiding inheritance taxes. It is recommended that a definite exemption for life insurance of \$40,000 be inserted in the law, as in the Federal Estate Tax Act, and that all life insurance over that exemption be included in the gross estate subject to inheritance tax.

#### UNEMPLOYMENT COMPENSATION TAX

The Unemployment Compensation Law provides for a tax at the rate of .9% for 1936, 1.8% for 1937, 2.7% for 1938 to 1940, inclusive, upon all employers who have four or more employees on their total payrolls. The tax to be paid the State of Utah under the present law may go as high as 3.6% depending upon the status of the employer's account which is determined by the withdrawals charged against the account after 1940.

With the exception of the collection of all monies, which is the duty of the Tax Commission, the Unemployment Compensation Law is administered by the Industrial Commission. For the purpose of collecting all monies, the Tax Commission maintains an office in the Unemployment Compensation Division of the Industrial Commission at 19 West South Temple Street, Salt Lake City, Utah.

The money collected is deposited daily with the State Treasurer who in turn deposits the money with the Treasurer of the Federal Government. (See page 131 for report of the amounts collected since effective date of this Act.) Interest at approximately the rate of 2½% is paid by the Government upon these deposits.

#### OPERATION OF FEDERAL AND STATE STATUTES

Title IX of the Social Security Act adopted by the Congress of the United States, levies an excise tax upon employers' payrolls as follows: 1936, 1%; 1937, 2%; 1938, 3%. This excise tax, however, is levied only upon employers of eight or more individuals. If an employer is paying tax under the Unemployment Compensation Law to the State of Utah, he will receive credit up to 90% of the tax imposed by the Federal Act. If the tax has not been paid to the State, the employer is then liable for the full amount owing the State and the Federal Government as well.

#### RECOMMENDATIONS

It is recommended that the penalty and interest provisions of the Sales Tax Act be adopted as well as the procedure for the collection of the tax therein provided.

#### INSURANCE TAX

Revenue from the insurance premium tax shows an increase during the last three years as is indicated by the following table showing collections for the fiscal years ended

June 30:

	1936	1937	1938
Insurance Company Tax .....	\$271,064.91	\$264,602.00	\$279,480.66
Insurance Company Tax to Fireman's Fund .....	9,756.80	13,177.77	34,406.69
Insurance Tax on Self-Insurers .....	17,269.23	26,498.97	36,130.11
	<u>\$298,090.94</u>	<u>\$304,278.74</u>	<u>\$350,017.46</u>

The increase in collections for the Fireman's Fund in 1938 over 1937 is due to the provision in the 1937 laws (42-4-2) that ten per cent of collections from the tax on life insurance premiums shall be added to the fund, in addition to twenty-five per cent of collections from the tax on fire insurance companies.

During the year an important problem has arisen in insurance premium taxation as the result of a United States Supreme Court decision in the case of Connecticut General Life Insurance Company vs. Johnson, Treasurer of the State of California, (Sup. Ct. Reporter, Vol. 58, p. 436,



Jan. 31, 1938). This decision has completely demoralized the taxing formulas of many states and gives rise to the need for a revision of the insurance premium tax law of Utah.

In the decision mentioned it was held that: " \* \* \* a State which controls the property and activities within its boundaries of a foreign corporation admitted to do business there may tax them; but the due process clause denies to the state power to tax or regulate the corporation's property and activities elsewhere."

The majority of reinsurance contracts on Utah business are entered into at the home offices of insurance companies outside the state, therefore, Utah, according to this decision, has no right to tax premiums received from such reinsurance contracts.

It is therefore recommended that the Utah law be amended to conform with this decision by adopting the direct premium basis, i. e., "gross amount of premiums received on all business in this state, less reinsurance premiums received." By using the direct premium basis as a taxing formula, no deduction will be allowed for reinsurance paid with the result that net taxable premiums will remain about the same as they would be under the existing formula.

The exclusion from gross premiums of reinsurance received will require a corresponding adjustment in the law with respect to returned premiums and dividends paid. Since under the new formula gross premium receipts will be limited to direct business, returned premiums and dividends paid should likewise be limited to direct business. A provision of this nature will prevent the possibility of deductions being taken for returned premiums and dividends paid on reinsurance.

This amendment providing for the taxation of insurance companies on the direct premium basis will place the law in harmony with a federal decision as mentioned above, and in accord with the taxing formula approved by the National Convention of Insurance Commissioners.

A second problem of far-reaching importance relates to the taxation of amounts received as consideration for annuities. An examination of the returns of twenty-four life insurance companies shows that the consideration received in Utah amounted to \$1,147,065.97 in 1936 and \$956,576.77 in 1937. Of these twenty-four companies twenty-one did not and three did pay tax on receipts from this

class of business. From the standpoint of equity and uniformity of policy it is felt that some legislative action should be taken on this question to prevent any possible misinterpretation by life insurance companies. The laws of some states definitely provide for the taxation of these amounts as a part of the business of insurance companies. The Utah law, however, does not specifically include or exclude these amounts.

It is recommended that since the granting, purchasing, and disposing of annuities is a part of the business of life insurance companies (43-3-2), and that since the gross premium tax is in lieu of the corporate franchise and other taxes, except property tax, the Utah law be clarified by specifically providing that all amounts received as consideration for annuities shall be included in gross premiums and tax paid thereon.

Another problem relates to the taxation of reciprocal companies. This was presented in the Third Biennial Report but since no change was effected in the law it is felt advisable to restate the problem here.

"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 reciprocal insurance companies with that of other insurance companies."

We therefore submit this matter for legislative consideration.

### CIGARETTE AND OLEOMARGARINE TAX

The Cigarette and Oleomargarine Tax Act requires the payment of a \$10 license fee for dealing in cigarettes, and a \$5 fee for dealing in oleomargarine for each fiscal year or fraction thereof. The Commission believes that these license fees are too high. We believe that an excessive license fee encourages violation and does not facilitate the administration of the law, and that if the fees were re-



duced to \$2 per annum, the yield of the tax would not be reduced in total. No doubt the license fee of \$10 was originally determined upon for the purpose of curtailing the distribution of cigarettes, but if this is true, it has certainly not accomplished the purpose to any substantial degree. We, therefore, see no real objection to the reduction in the fees but, on the contrary, believe it will prove a benefit. We, therefore, recommend that the Act be amended so as to provide a fee of \$2 for the privilege of selling cigarettes, and that the fee for oleomargarine license be set at the same amount.

Since the cigarette law was amended so as to limit the number of dealers handling unstamped cigarettes, the bond requirement for dealers who handle only stamped cigarettes is of no value to the state in enforcing the requirements of the law. It is our recommendation that this requirement be limited to those dealers who handle unstamped cigarettes. This action will relieve numerous taxpayers of an undue burden which yields revenue to the state.

The Commission believes that the power to assess penalties for the violation of the cigarette tax law is ordinarily far more efficacious than criminal prosecution. In the majority of cases the particular charge against the violator on which he is haled into court is so trivial that both the prosecutor and the court are loathed to impose any substantial penalty. As a result the culprit is, in effect, encouraged to repeat the offense to the serious detriment of his honest competitors.

Section 90-1-5 of the law which confers the authority on the Tax Commission to impose penalties for the 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. For this reason the Commission recommends that the law be amended in such a way as to impose a fixed sum as a penalty for the violation of this law and that the sum be set at \$10 for each violation. It is our opinion that if the law definitely imposes the penalty rather than leaving the amount to the discretion of the Tax Commission, there will be no constitutional difficulty encountered.

In conclusion, we recommend the following changes in the cigarette and oleomargarine tax law:

1. Reduce the license fees for dealers in cigarettes and oleomargarine to \$2 per annum in each case;
2. Eliminate the bond requirement in so far as dealers who deal only in stamped cigarettes are concerned, and leave the requirement in the law for any dealer who deals in unstamped cigarettes to provide a bond;
3. Provide for a specific penalty to be imposed under the law for each violation of the act.

### PUBLIC UTILITY REGULATION FEE

This fee is assessed against public utility corporations for the purpose of collecting an amount equal to three-fourths of the appropriation made for the support and maintenance of the Public Service Commission. The fee is based on the annual gross income derived from utility operations, a levy being determined each year sufficient to raise the required revenue.

The amount of the fee required for the present biennium was \$48,750 per year and the levy applied to the 1936 gross income was \$.00210 and to the 1937 gross income \$.00189. The following table shows the assessments made for the past two years as based on the gross income for the years shown:

Class of Corporations	1936	1937
Railroad .....	\$15,061.08	\$14,363.92
Power, gas, telephone and telegraph .....	32,230.53	32,520.39
Motor Transport Carriers .....	1,423.98	1,901.43
Water .....	76.83	78.97
Totals .....	\$48,792.42	\$48,864.71

No particular problems with respect to the collection or administration of this fee were experienced during the biennium. There are some changes, mainly in the nature of clarification, that are desirable and which have been presented in the biennial report of the Public Service Commission and with which this Commission concurs.



Statements of Assessed Valuations  
of Property  
for  
1937

STATEMENT NO. 1  
SHOWING SUMMARY OF ALL VALUATIONS SET BY THE STATE TAX COMMISSION FOR  
PROPERTY TAX FOR THE YEAR 1937

COUNTY	Bus Companies	Car Companies	Express Companies	Gas Companies	Power Companies	Railroad Companies	Telegraph Companies	Telephone Companies	Terminal Companies	Water Companies	Mining Companies		Totals
											Real Estate & Machinery	Three Times Net Proceeds	
Beaver.....	\$ 10,416	\$ 62,540	\$ 275	\$ .....	\$ 339,798	\$ 1,634,619	\$ 145,519	\$ 72,638	\$ .....	\$ .....	\$ 78,910	\$ 35,429	\$ 2,380,144
Box Elder.....	20,626	809,386	540	.....	5,963,441	12,455,040	166,509	239,281	.....	5,000	144,267	28,063	19,335,753
Cache.....	10,887	113,100	605	.....	2,573,293	2,495,263	31,091	335,063	.....	.....	3,486	.....	5,562,538
Carbon.....	5,798	139,454	2,205	.....	570,556	5,149,726	21,628	167,018	.....	.....	9,100,891	.....	15,157,276
Daggett.....	58	.....	.....	10,747	.....	.....	.....	396	.....	.....	.....	.....	11,201
Davis.....	17,382	101,291	250	360,505	1,284,463	3,417,434	64,454	196,286	.....	2,074	.....	.....	5,444,189
Duchesne.....	125	.....	.....	.....	107,490	.....	.....	113,419	.....	.....	85,437	.....	256,471
Emery.....	4,204	49,910	110	.....	281,891	1,894,333	20,548	45,459	.....	.....	985,221	.....	3,281,676
Garfield.....	117,758	.....	.....	.....	25,257	.....	.....	38,657	.....	.....	5,241	.....	186,913
Grand.....	5,328	55,392	115	.....	90,557	2,174,031	27,770	42,572	.....	3,802	74,074	.....	2,473,641
Iron.....	215,191	85,263	295	.....	203,528	2,941,141	44,406	226,337	.....	.....	313,805	15,181	4,045,647
Juab.....	21,262	91,553	220	.....	183,962	3,213,848	42,895	134,091	.....	20,163	479,732	551,794	4,739,520
Kane.....	18,625	.....	.....	.....	33,695	.....	.....	22,981	.....	.....	1,590	.....	76,391
Millard.....	22,174	101,414	290	.....	107,887	3,587,230	59,015	111,256	.....	.....	5,984	1,037	3,996,287
Morgan.....	8,688	36,792	30	276,494	316,931	2,398,177	36,742	41,724	.....	.....	433,674	.....	3,549,302
Plute.....	1,655	4,440	25	.....	29,082	122,643	926	19,931	.....	.....	118,530	21,367	318,599
Rich.....	1,953	.....	.....	.....	36,508	.....	2,035	21,748	.....	.....	42,014	.....	103,258
Salt Lake.....	63,622	389,195	29,781	2,523,664	9,023,037	14,725,249	269,860	3,927,322	761,985	267,979	12,862,215	48,036,177	92,880,086
San Juan.....	621	.....	.....	.....	.....	.....	.....	10,625	.....	.....	16,548	.....	27,794
Sanpete.....	5,452	68,053	255	.....	150,935	1,674,865	18,827	95,641	.....	.....	21,041	.....	2,035,069
Sevier.....	5,913	52,480	115	.....	145,479	1,229,617	10,346	131,693	.....	.....	190,547	.....	1,766,190
Summit.....	18,062	101,274	240	803,162	406,008	5,315,013	71,071	204,434	.....	7,856	1,356,130	2,727,987	11,011,237
Tooele.....	25,904	203,576	250	136,129	361,724	5,206,836	118,260	473,922	.....	72,882	771,360	772,141	8,142,934
Utah.....	5,360	.....	25	33,544	137,201	162,237	.....	85,167	.....	.....	888,412	.....	1,311,946
Utah.....	29,071	268,518	830	254,458	4,811,588	9,022,405	76,292	536,452	.....	.....	991,479	2,285,499	18,276,592
Wasatch.....	5,400	24,522	30	.....	552,322	703,271	4,839	66,179	.....	.....	220,056	149,398	1,726,017
Washington.....	120,031	.....	.....	.....	279,690	.....	.....	154,425	.....	.....	34,863	.....	589,009
Wayne.....	.....	.....	.....	.....	10,935	.....	.....	.....	.....	.....	.....	.....	10,935
Webb.....	10,528	394,434	4,025	525,607	2,781,746	6,719,222	114,608	667,194	1,291,983	4,616	.....	.....	12,513,963
TOTALS.....	\$ 774,494	\$ 2,652,587	\$ 40,561	\$ 4,924,310	\$ 30,809,004	\$ 86,242,250	\$ 1,347,641	\$ 8,182,411	\$ 2,053,968	\$ 3384,322	\$ 29,175,507	\$ 54,624,073	\$ 221,211,128

STATEMENT NO. 2  
SHOWING NUMBER AND VALUATION FOR PROPERTY TAX OF LIVESTOCK FOR THE  
YEAR 1937

COUNTY	HORSES AND MULES				CATTLE			
	On Range		Otherwise Assessed		On Range		Otherwise Assessed	
	No.	Value	No.	Value	No.	Value	No.	Value
Beaver.....	414	\$ 6,965	781	\$ 21,545	7,246	\$ 87,655	1,836	\$ 43,105
Box Elder.....	1,329	13,229	3,331	94,361	14,938	178,630	9,448	208,754
Cache.....	1,376	11,667	3,215	87,404	5,108	56,810	13,302	317,018
Carbon.....	124	2,400	445	11,380	1,455	21,181	874	19,068
Daggett.....	112	1,821	263	6,865	1,330	16,085	293	5,770
Davis.....	300	5,046	2,051	60,965	3,089	32,969	6,591	131,565
Duchesne.....	212	3,230	2,191	50,965	9,952	111,260	2,723	70,418
Emery.....	909	13,553	1,337	39,112	9,227	106,108	1,808	43,510
Garfield.....	350	5,480	641	20,371	6,529	82,820	591	14,118
Grand.....	254	3,346	555	17,344	7,080	84,213	540	15,027
Iron.....	339	6,020	667	16,749	3,520	38,519	1,645	37,546
Juab.....	219	3,545	800	21,622	5,877	64,064	990	23,036
Kane.....	122	1,042	400	11,230	3,108	42,324	562	14,560
Millard.....	53	651	1,663	39,373	9,182	102,196	2,490	51,528
Morgan.....	321	4,885	479	14,030	2,203	24,500	1,074	27,535
Plute.....	244	2,440	452	11,300	4,737	51,455	805	20,125
Rich.....	*640	12,190	*461	11,441	11,292	152,408	1,004	20,119
Salt Lake.....	.....	.....	2,565	70,660	.....	.....	7,457	176,360
San Juan.....	366	6,935	1,360	11,360	13,262	162,170	540	11,720
Sanpete.....	749	13,850	1,697	62,300	8,255	99,855	3,798	93,575
Sevier.....	686	12,864	1,964	58,100	10,041	111,734	4,302	110,508
Summit.....	290	6,085	914	28,612	4,579	58,110	3,872	92,025
Tooele.....	357	2,940	1,717	18,055	5,121	57,556	737	18,360
Utah.....	1,638	22,075	1,731	54,885	12,804	153,289	4,298	83,381
Wasatch.....	213	4,052	4,016	108,894	14,762	161,703	7,877	186,952
Washington.....	129	1,345	730	19,570	4,748	56,125	2,143	53,197
Wayne.....	174	2,700	743	18,265	4,811	58,590	1,241	31,150
Weber.....	- 87	1,172	673	14,610	5,944	63,294	131	3,270
TOTALS.....	81	1,460	2,439	70,500	4,571	50,820	7,916	179,050
TOTALS.....	12,108	\$ 177,833	38,414	\$ 1,073,003	194,921	\$ 2,282,578	92,888	\$ 2,097,950

\*Used No. for 1938.



STATEMENT NO. 2—(Continued)  
SHOWING NUMBER AND VALUATION FOR PROPERTY TAX OF LIVESTOCK FOR THE  
YEAR 1937

COUNTY	SHEEP		GOATS		SWINE		POULTRY		Total
	No.	Value	No.	Value	No.	Value	Value	Value	
Beaver.....	93,871	\$ 284,319			748	\$ 3,165	195	\$ 443,059	
Box Elder.....	69,719	188,089			2,220	12,876	19,524	715,858	
Cache.....	6,284	16,476	19	47	715	4,051	28,238	521,711	
Carbon.....	14,191	42,736	675	1,725	124	866	378	99,684	
Daggett.....	5,685	17,199			124	866	519	49,860	
Davis.....	9,100	21,823	353	1,062	940	5,819	9,806	268,955	
Duchesne.....	57,785	164,621	105	315	800	5,254	936	406,969	
Emery.....	42,405	123,569	30	60	394	2,586	2,469	330,967	
Garfield.....	37,103	105,945			148	725	105	239,654	
Grand.....	40,345	123,808			109	773	806	245,312	
Iron.....	82,799	234,495			295	1,532	280	355,141	
Juab.....	54,992	159,409	20	40	267	2,001	7,178	280,895	
Kane.....	21,274	63,945	2,850	2,350	86	445	45	135,991	
Millard.....	198,283	585,980	1	3	453	2,360	5,422	787,513	
Morgan.....	11,413	33,216			234	1,319	2,884	108,369	
Piute.....	11,764	30,608			487	2,568	539	119,085	
Rich.....	38,839	94,298					360	291,870	
Salt Lake.....	10,606	31,480	925	2,610	1,889	11,500	122,485	415,695	
San Juan.....	52,294	157,970	20	50	19	95	25	350,325	
Sanpete.....	44,115	132,875			690	4,490	14,915	421,890	
Sevier.....	37,197	95,576	3,050	3,900	1,175	6,459	16,191	415,332	
Summit.....	18,368	51,906	30	90	136	795	6,352	243,925	
Tooele.....	179,419	492,221	2,851	8,553	224	1,081	3,731	593,974	
Uintah.....	86,922	265,608	14	45	1,136	7,176	7,194	596,761	
Utah.....	43,542	126,650	21	60	786	5,142	99,255	692,693	
Wasatch.....	5,881	15,879			109	500	3,214	149,890	
Washington.....	12,093	36,280	10,650	10,650	186	815	1,650	100,060	
Wayne.....	22,201	63,187			174	871	3,455	149,859	
Weber.....	5,895	16,310	144	390	1,465	10,300	14,180	343,010	
TOTALS.....	1,314,405	\$ 3,776,473	21,258	\$ 31,950	16,171	\$ 97,489	\$ 367,001	\$ 9,904,277	

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 1937

COUNTY	IMPROVED FARM LAND				UNIMPROVED FARM LAND					
	Dry			Assessed Acreage	Irrigated			Assessed Acreage	Amount Per Acre	Value
	Assessed Acreage	Amount Per Acre	Value							
Beaver.....	150,015	\$ 11.70	\$ 1,756,555	27,048	\$ 29.88	\$ 808,385	36,089	\$ 2.27	\$ 81,945	
Box Elder.....	79,211	20.15	1,596,186	60,923	71.92	4,381,830	5,889	4.12	24,290	
Cache.....				71,134	66.16	4,635,673	27,348	10.43	285,456	
Carbon.....				11,112	34.11	379,042	4,698	8.73	41,053	
Daggett.....				15,081	6.72	101,849	2,739	5.56	15,234	
Davis.....	7,395	26.49	195,905	24,277	102.63	2,491,750	849	22.07	18,745	
Duchesne.....				37,722	17.70	667,984	8,436	6.15	51,918	
Emery.....	174	14.39	2,504	36,761	18.53	681,353	14,432	9.52	137,526	
Garfield.....				17,867	21.34	381,286	22,832	3.80	86,861	
Grand.....	80	15.00	1,200	4,511	39.05	176,166	5,064	3.52	17,832	
Juab.....	46,564	11.69	544,409	13,374	46.39	620,540	150,635	2.78	418,414	
Kane.....	768	11.33	8,704	10,331	43.08	445,100	16,919	3.70	62,615	
Millard.....	20,297	5.61	113,920	5,307	26.50	140,877	279	7.22	2,017	
Morgan.....	3,265	14.19	46,360	44,618	26.17	1,167,711	4,699	5.99	28,164	
Piute.....	628	15.97	10,035	9,049	56.02	506,969	1,678	6.55	10,996	
Rich.....	1,627	8.29	13,490	12,059	33.95	409,442	8,821	14.74	130,063	
Salt Lake.....	22,917	13.45	308,415	27,216	21.25	578,410	17,106	14.91	253,150	
San Juan.....	18,811	3.39	63,841	67,376	90.57	6,102,415	29,662	19.02	564,120	
Sanpete.....	17,774	9.43	167,765	6,666	16.69	111,265	168,358	1.38	233,640	
Sevier.....	500	4.83	2,416	71,129	29.86	2,123,980	31,091	8.83	274,725	
Summit.....	1,346	13.71	18,466	41,959	51.62	2,165,827	22,384	11.62	260,313	
Tooele.....	16,670	6.61	110,319	28,900	38.42	1,110,345	7,574	11.55	87,543	
Uintah.....				5,151	39.02	201,020	17,895	2.73	48,931	
Utah.....	21,695	12.03	261,183	34,567	21.58	746,119	38,349	7.16	274,636	
Wasatch.....	134	13.61	1,825	102,064	66.02	6,738,428	29,142	14.55	424,216	
Washington.....	4,383	8.25	36,160	21,003	42.07	883,791	4,281	14.03	60,066	
Wayne.....	723	5.15	3,728	13,983	49.06	685,330	10,696	3.19	34,130	
Weber.....	5,206	22.47	116,980	11,825	26.95	318,714	6,173	2.15	13,310	
TOTALS.....	420,183		\$ 5,380,366	40,151	86.00	3,453,320	41,001	13.18	540,533	
				873,149		\$ 43,214,421	785,119		\$ 4,484,433	

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 1937

COUNTY	FRUIT LAND			GRAZING LAND			Other Land	Town and City Lots	Aggregate Values of Real Estate
	Assessed Acreage	Amount Per Acre	Value	Assessed Acreage	Amount Per Acre	Value			
Beaver	408	95.28	\$ 38,405	74,014	1.27	\$ 94,580	4,600	208,265	\$ 1,192,775
Box Elder				448,300	1.41	636,385	1,038,018	790,470	8,660,953
Cache				231,548	2.51	583,378	30,821	1,881,584	9,013,098
Carbon	43	148.25	6,375	187,024	3.62	677,702	169,075	811,434	2,084,681
Daggett				38,773	1.96	76,055	8,210	2,055	202,903
Davis	515	112.31	57,840	81,302	6.34	515,783		2,125,410	5,405,433
Duchesne				398,338	1.38	550,231	32,204	139,570	1,441,907
Emery	19,738	2.62	51,797	3,852	11.66	42,592	10,789	131,286	1,057,797
Garfield	8	58.33	175	65,026	2.54	165,548	13,950	166,618	814,263
Grand				42,779	3.50	150,145	99,047	45,495	488,860
Iron				103,044	3.04	313,351	532,840	485,097	2,871,442
Juab	49	94.28	4,620	158,219	2.04	322,633	20,950	312,210	1,712,537
Kane				192,452	2.64	508,551	38,080	90,730	788,369
Millard				206,948	1.58	328,790	54,743	317,138	2,010,446
Morgan				308,914	2.89	894,921	26,199	36,629	1,822,074
Plute				16,409	2.54	41,708	5,753	33,232	630,233
Rich				273,834	2.72	746,983	14,002	29,625	1,637,660
Salt Lake	424	107.41	45,540	47,945	3.55	170,650	924,435	35,222,615	49,338,190
San Juan				63,086	1.78	112,790		30,089	551,625
Sanpete	160	5.12	820	215,467	2.18	470,955	91,555	555,400	3,685,200
Sevier				88,187	2.81	227,404	62,448	612,301	3,328,709
Summit				601,777	2.58	1,696,166	32,954	221,900	3,167,374
Tooele	60	100.00	6,000	186,101	1.55	289,150	67,886	384,654	1,107,960
Utah	3,836	81.76	313,645	204,097	1.58	323,622	30,640	131,930	1,506,947
Wasatch	8	10.00	80	321,881	2.57	827,527	46,985	2,772,139	11,384,123
Washington	15	75.66	1,135	255,053	2.75	701,469	6,526	136,873	1,790,630
Wayne	24	105.16	2,524	169,174	2.13	361,045	22,095	365,925	1,505,820
Weber	1,437	85.62	123,040	5,282	8.95	47,279	1,110	23,960	410,625
TOTALS	26,715		\$ 651,996	5,150,695		\$12,298,868	\$ 4,175,785	\$55,996,654	\$126,197,474

## STATE TAX COMMISSION

STATEMENT NO. 4  
SHOWING VALUATION FOR PROPERTY TAX OF ALL PERSONAL PROPERTY VALUED  
BY THE COUNTY ASSESSOR FOR THE YEAR 1937

COUNTY	Merchandise and Supplies	MOTOR VEHICLES		HOUSEHOLD FURNISHINGS		Personal Property not Enumerated	Livestock	Total
		No. Assessed	Amount Per Vehicle	Value	Value			
Beaver	\$ 65,150	28,205	\$ 28,205	\$ 139,830	\$ 86,820	\$ 1,455	\$ 443,059	\$ 650,374
Box Elder	566,954	3,639	162.16	590,135	254,391	15,731	715,858	2,858,453
Cache	760,775	551,568	4,970	138,34	690,041	325,437	24,386	521,711
Carbon	283,599	67,554	3,848	155,52	598,465	314,049	199,322	99,684
Daggett	6,173	7,005	65	137,03	8,907	3,270	1,854	49,860
Davis	451,076	402,012	3,815	134,47	513,030	168,406	2,070	268,955
Duchesne	112,098	80,953	1,104	152,60	168,480	45,380	11,212	406,969
Emery	73,930	22,366	880	182,16	72,060	35,352	1,220	229,654
Garfield	40,947	15,232	1,326	150,22	52,390	22,063	26,149	245,312
Grand	118,202	19,425	1,826	175,57	199,186	13,312	335,141	739,170
Juab	134,811	43,588	1,622	147,74	171,675	82,655	2,831	280,895
Kane	46,243	9,530	1,289	175,57	50,740	35,340	1,209	135,991
Millard	120,500	26,945	1,379	139,85	192,865	51,665	2,310	787,513
Morgan	35,807	29,742	536	168,62	87,705	21,930	108,369	288,863
Plute	34,561	20,160	357	178,63	63,772	31,830	119,095	269,358
Rich	22,228	22,630	247	161,84	39,975	15,925	291,870	393,528
Salt Lake	11,477,545	6,307,865	44,700	154,13	6,889,645	7,010,700	361,480	415,695
San Juan	34,135	7,220	263	170,26	44,780	295	850	350,825
Sanpete	316,775	295,580	2,283	136,29	311,165	174,825	21,280	421,890
Sevier	223,555	120,171	2,137	132,86	283,938	130,627	4,194	415,332
Summit	94,901	33,175	1,485	162,13	240,775	65,850	8,720	243,925
Tooele	246,183	986,140	1,626	159,11	258,715	104,322	30,689	593,974
Utah	162,949	57,591	1,327	158,45	210,255	104,940	16,176	2,170,023
Wasatch	1,617,918	1,596,900	10,384	136,21	1,414,418	569,955	121,057	6,012,941
Washington	87,651	11,390	836	134,40	129,085	46,825	7,390	149,890
Wayne	132,230	24,645	1,105	135,42	171,745	63,350	13,855	160,980
Weber	13,477	12,440	214	160,79	74,430	537	149,859	218,368
TOTALS	\$20,190,360	\$11,999,141	103,396	\$15,296,203	\$10,834,314	\$ 942,995	\$ 9,904,277	\$69,167,290

## STATE TAX COMMISSION



STATEMENT NO. 5  
SHOWING TOTAL VALUATION FOR PROPERTY TAX, OF ALL PROPERTY IN THE  
STATE FOR THE YEAR 1937

COUNTY	Real Estate	Improvements on Town or City Lots	Improvements On Acreage	Livestock	Personal Property Other Than Livestock Assessed by Co. Assessor	Property Assessed by State Tax Commission	Total
Beaver.....	\$ 1,192,775	\$ 445,360	\$ 96,195	\$ 443,059	\$ 207,315	\$ 2,380,144	\$ 4,764,778
Box Elder.....	8,660,958	1,591,284	1,877,429	715,858	1,642,595	19,835,753	33,323,868
Cache.....	9,013,098	4,481,763	1,496,165	521,711	2,352,207	5,662,558	23,427,532
Carbon.....	2,084,681	1,634,126	207,657	99,684	1,462,989	15,157,276	20,666,413
Daggett.....	202,903	9,557	83,656	49,860	27,209	11,201	394,686
Davis.....	5,405,433	2,023,849	883,040	268,955	1,536,594	5,444,189	15,562,060
Duchesne.....	1,441,907	334,395	117,112	406,969	368,123	256,471	2,924,977
Emery.....	1,057,797	276,986	174,935	330,967	271,021	3,281,676	5,393,382
Garfield.....	814,263	219,566	22,119	229,654	142,082	186,913	1,614,597
Grand.....	483,860	104,662	69,147	245,312	152,508	2,473,641	3,534,130
Iron.....	2,371,442	938,909	51,355	335,141	404,029	4,045,647	8,146,523
Juab.....	1,712,537	770,403	53,025	280,895	446,269	4,739,520	8,002,649
Kane.....	788,959	242,610	27,413	135,991	145,734	76,391	1,417,648
Millard.....	2,010,446	611,605	136,217	787,513	393,184	3,996,287	7,335,253
Morgan.....	1,522,074	182,844	140,618	108,359	180,494	3,549,302	5,683,701
Plute.....	630,233	100,703	58,027	119,095	150,323	318,599	1,376,920
Rich.....	1,637,660	94,694	94,611	291,870	101,658	103,258	2,323,751
Salt Lake.....	43,338,190	60,199,045	9,790,620	415,695	32,047,235	92,880,086	235,670,871
San Juan.....	551,625	130,815	31,590	350,325	87,250	27,794	1,179,429
Sanpete.....	3,685,200	1,282,430	522,310	421,890	1,119,625	2,035,069	9,066,524
Sevier.....	3,323,709	1,341,846	281,966	415,332	762,435	1,766,190	7,896,518
Summit.....	3,167,374	506,340	333,505	243,925	443,421	11,011,237	15,705,802
Tooele.....	1,107,360	901,406	916,168	593,974	1,576,049	8,142,334	13,238,491
Uintah.....	1,506,947	388,931	344,290	596,761	551,921	1,311,946	4,700,796
Utah.....	11,384,123	5,529,645	4,040,495	692,693	5,320,248	18,276,592	45,243,796
Wasatch.....	1,790,630	379,312	215,031	149,890	282,341	1,726,017	4,543,221
Washington.....	1,505,820	720,765	87,325	160,080	405,825	589,009	3,468,824
Wayne.....	410,625	96,205	59,172	149,859	68,509	10,935	795,305
Weber.....	13,384,250	11,540,380	3,166,700	343,010	6,613,690	12,513,963	47,561,993
TOTALS.....	\$126,197,474	\$ 97,100,737	\$ 25,387,809	\$ 9,904,277	\$ 59,263,013	\$221,211,128	\$859,064,438

Statements of Assessed Valuations  
of Property  
for  
1938



## STATEMENT NO. 6

## SHOWING SUMMARY OF ALL VALUATIONS SET BY THE STATE TAX COMMISSION FOR PROPERTY TAX FOR THE YEAR 1938

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COUNTY	Airplane Companies	Bus Companies	Car Companies	Express Companies	Gas Companies	Power Companies	Railroad Companies	Telegraph Companies	Telephone Companies	Terminal Companies	Water Companies	Mining Companies Real Estate Improvements and Machinery	Two Times Net Proceeds	Total
Beaver.....	\$ 6,660	\$ 11,711	\$ 85,063	\$ 186	.....	\$ 390,336	\$ 1,584,653	\$ 27,190	\$ 185,732	.....	.....	\$ 101,785	.....	\$ 2,893,816
Box Elder.....	19,793	34,258	470,881	499	.....	4,584,572	12,565,425	161,219	261,296	.....	.....	.....	.....	18,240,634
Cache.....	13,060	177,878	546	.....	.....	2,399,081	2,447,876	28,391	365,684	.....	5,000	.....	.....	5,434,296
Carbon.....	5,172	218,490	2,224	.....	.....	577,538	5,153,931	21,635	183,663	.....	.....	8,172,474	.....	14,335,127
Daggett.....	55	.....	.....	.....	100,082	.....	.....	396	.....	.....	.....	17,500	.....	118,033
Davis.....	5,996	24,458	153,630	175	412,387	1,469,985	3,347,687	58,897	224,463	.....	2,298	4,051	.....	5,703,977
Duchesne.....	4,930	2,978	78,436	74	.....	110,258	1,892,675	20,546	121,144	.....	.....	52,237	.....	283,569
Emery.....	2,978	7,080	.....	.....	.....	274,135	.....	.....	48,925	.....	.....	982,642	.....	3,300,411
Garfield.....	3,435	86,867	88	.....	.....	28,831	2,158,783	27,772	173,177	.....	8,802	84,906	.....	2,515,287
Grand.....	29,904	133,978	417	.....	.....	103,995	2,983,500	47,063	459,751	.....	.....	317,568	.....	4,393,337
Iron.....	6,840	21,377	142,214	132	.....	220,074	3,218,855	42,917	145,306	.....	20,163	463,142	.....	4,950,830
Juab.....	55	.....	.....	.....	.....	246,966	.....	.....	42,223	.....	.....	1,250	.....	96,927
Kane.....	16,149	159,005	205	.....	.....	36,405	3,639,784	99,021	141,492	.....	.....	4,755	.....	4,163,310
Millard.....	24,247	57,788	64	.....	311,044	329,282	2,338,502	33,633	50,256	.....	.....	423,278	.....	3,556,858
Morgan.....	8,371	6,893	9	.....	.....	35,622	121,348	21,370	21,370	.....	.....	104,231	.....	302,721
Plute.....	965	.....	.....	.....	.....	42,089	.....	1,310	24,755	.....	.....	42,014	.....	111,552
Rich.....	1,384	616,737	30,826	.....	2,919,028	10,334,967	15,090,846	263,710	4,085,787	746,985	272,189	14,143,650	66,081,457	114,830,552
Salt Lake.....	68,414	.....	.....	.....	.....	174,476	1,665,095	18,830	105,589	.....	.....	16,449	2,687	114,830,552
San Juan.....	530	.....	.....	256	.....	171,065	1,211,544	10,346	147,937	.....	21,406	.....	.....	2,093,430
Sanpete.....	3,828	105,955	.....	.....	.....	487,230	5,475,028	66,289	254,714	.....	7,272	177,380	3,413,751	11,809,317
Sevier.....	4,121	81,349	75	.....	.....	486,141	5,254,568	102,894	598,456	.....	63,270	1,218,283	712,270	11,971,995
Summit.....	14,923	15,564	158,369	111	.....	155,594	.....	.....	.....	.....	.....	856,694	.....	8,879,842
Tooele.....	41,145	28,624	313,640	138	.....	170,236	151,276	91,030	.....	.....	.....	.....	.....	1,306,933
Utah.....	8,846	.....	.....	5	.....	457,271	9,008,028	76,161	554,548	.....	.....	826,480	2,726,703	18,549,078
Wasatch.....	6,420	26,583	455,506	891	290,487	486,920	648,652	5,101	70,395	.....	247,224	607,392	18,549,078	18,549,078
Washington.....	4,871	37,664	28	.....	.....	383,003	.....	.....	288,269	.....	20,590	.....	652,419	652,419
Wayne.....	34,557	.....	.....	.....	.....	14,557	.....	.....	.....	.....	.....	.....	.....	14,557
Weber.....	6,000	.....	.....	.....	.....	2,849,933	6,632,708	94,901	698,737	1,602,168	6,900	.....	.....	13,023,143
TOTALS.....	\$208,654	\$524,508	\$4,060,561	\$41,000	\$5,729,139	\$30,979,194	\$86,596,259	\$1,168,754	\$9,402,277	\$2,349,153	\$380,894	\$29,569,871	\$74,393,055	\$245,431,9

## STATE TAX COMMISSION

STATEMENT NO. 7  
SHOWING NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR THE YEAR 1938

COUNTY	HORSES AND MULES				CATTLE			
	On Range		Otherwise Assessed		On Range		Otherwise Assessed	
	No.	Value	No.	Value	No.	Value	No.	Value
Beaver.....	407	6,575	691	21,675	7,373	80,300	1,841	45,220
Box Elder.....	1,319	14,092	3,482	96,810	14,286	159,327	9,885	208,990
Cache.....	1,231	10,069	3,127	85,600	4,746	51,608	14,179	301,457
Carbon.....	66	1,260	438	11,017	1,129	12,372	861	18,890
Daggett.....	63	1,185	287	9,525	1,635	19,939	151	2,883
Davis.....	312	4,650	1,964	57,340	2,372	27,083	4,894	116,623
Duchesne.....	102	1,435	2,000	50,224	9,820	112,026	3,010	71,965
Emery.....	684	10,820	1,219	39,025	9,195	106,000	1,767	44,197
Garfield.....	240	2,995	611	20,255	5,499	65,329	1,642	44,197
Grand.....	277	3,505	888	19,249	6,215	74,386	681	17,678
Iron.....	308	6,165	691	17,365	3,392	37,155	1,772	38,944
Juab.....	101	5,495	392	24,225	6,048	66,293	1,056	27,246
Kane.....	19	696	817	11,365	3,165	43,882	555	14,351
Millard.....	150	150	2,100	47,903	10,999	122,996	2,718	58,482
Morgan.....	317	5,085	439	11,900	2,185	23,714	1,087	26,305
Plute.....	266	2,660	455	11,375	5,317	57,224	914	22,850
Rich.....	640	11,950	461	11,895	9,814	116,138	1,082	21,249
Salt Lake.....	264	4,820	2,417	64,495	13,605	168,545	7,299	177,080
San Juan.....	727	13,910	580	13,765	8,411	97,760	559	12,625
Sanpete.....	806	13,945	1,829	55,835	8,411	117,760	4,156	99,610
Sevier.....	296	3,440	1,852	56,134	10,379	117,393	4,138	106,692
Summit.....	396	3,159	735	19,365	4,960	61,537	3,897	92,536
Tooele.....	1,517	20,225	1,728	57,023	10,423	136,830	5,061	91,410
Utah.....	285	5,164	3,942	114,802	12,912	152,050	9,245	207,818
Wasatch.....	132	1,795	688	17,390	4,782	56,962	2,077	52,431
Washington.....	220	3,645	664	16,665	5,044	61,465	1,059	28,815
Wayne.....	134	1,415	626	15,178	5,611	59,688	1,112	2,800
Weber.....	178	3,680	2,456	67,800	4,192	49,210	8,428	181,670
TOTALS.....	11,585	166,015	38,407	1,072,117	188,725	2,193,314	93,885	2,124,099

## STATE TAX COMMISSION

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# STATEMENT NO. 7—(Continued) SHOWING NUMBER AND ASSESSED VALUE OF LIVESTOCK FOR THE YEAR 1938

COUNTY	SHEEP		GOATS		SWINE		POULTRY	
	No.	Value	No.	Value	No.	Value	Value	Total
Beaver.....	79,503	\$ 251,475	.....	.....	600	\$ 2,855	20	\$ 408,620
Box Elder.....	84,021	222,850	5	10	1,426	8,684	14,296	725,059
Cache.....	5,304	14,694	10	25	545	2,629	22,163	488,245
Carbon.....	16,586	50,249	1,416	3,260	283	1,141	454	98,643
Daggett.....	7,024	19,054	.....	.....	190	1,129	503	54,218
Davis.....	6,486	18,602	450	1,350	881	5,634	10,029	241,311
Duchesne.....	53,154	153,096	25	75	1,069	5,798	1,010	895,629
Emery.....	32,037	102,847	33	67	456	2,474	2,724	308,154
Garfield.....	23,571	66,250	.....	.....	181	827	36	172,575
Grand.....	46,265	148,981	8	15	182	1,073	917	265,804
Iron.....	84,744	238,422	.....	.....	456	2,120	350	840,591
Juab.....	58,976	177,470	32	65	483	2,870	6,856	310,330
Kane.....	19,287	58,163	2,200	2,200	109	587	24	131,348
Millard.....	203,316	600,290	.....	.....	850	4,450	4,472	888,713
Morgan.....	11,916	35,816	.....	.....	227	1,099	764	125,320
Piute.....	10,896	28,206	.....	.....	465	2,241	365	246,025
Rich.....	35,605	83,043	.....	.....	198	1,385	7,615	108,830
Salt Lake.....	10,268	27,365	674	1,745	48	235	.....	358,335
San Juan.....	53,430	158,345	.....	.....	708	4,680	10,310	408,235
Sanpete.....	41,744	125,580	.....	.....	1,129	6,050	11,778	390,336
Summit.....	16,864	45,389	2,350	3,560	224	1,111	5,560	238,940
Tooele.....	188,691	518,445	.....	.....	129	987	2,019	615,376
Uintah.....	98,732	296,928	100	300	1,608	10,228	2,242	615,216
Utah.....	37,254	89,738	5	14	958	5,811	77,818	653,215
Wasatch.....	5,311	14,891	30	90	75	371	2,485	146,415
Washington.....	10,436	31,080	6,100	6,100	274	1,050	5,985	154,805
Wayne.....	26,673	77,617	.....	.....	207	1,176	1,968	159,842
Weber.....	4,772	13,050	7	20	964	6,140	11,892	333,060
TOTALS.....	1,308,506	\$ 3,742,220	13,940	\$ 18,896	16,288	\$ 92,400	308,892	\$ 9,717,953

## STATE TAX COMMISSION

## STATEMENT NO. 8

# SHOWING ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR THE YEAR 1938

COUNTY	IMPROVED FARM LAND				UNIMPROVED FARM LAND			
	Dry		Irrigated		Assessed		Amount	
	Assessed Acreage	Per Acre	Value	Assessed Acreage	Per Acre	Value	Assessed Acreage	Per Acre
Beaver.....	151,446	\$ 11.82	1,759,700	25,097	\$ 31.70	785,605	26,830	\$ 2,265
Box Elder.....	79,364	20.33	1,613,086	60,944	71.60	4,363,810	5,738	4.04
Cache.....	.....	.....	.....	70,652	64.97	4,590,168	27,025	10.44
Carbon.....	.....	.....	.....	11,071	33.57	371,702	4,989	9.00
Daggett.....	.....	.....	.....	5,389	15.25	82,136	240	5.51
Davis.....	7,697	26.64	205,080	21,713	90.47	1,964,270	714	17.91
Duchesne.....	.....	.....	.....	37,973	17.50	664,534	7,339	6.19
Emery.....	.....	.....	.....	44,756	14.43	645,765	49,035	2.77
Garfield.....	.....	.....	.....	16,998	21.82	370,876	23,267	3.81
Grand.....	.....	.....	.....	4,452	38.37	170,837	5,137	4.32
Iron.....	.....	.....	.....	12,574	48.19	605,943	152,709	2.49
Juab.....	47,508	11.88	564,332	8,509	47.41	403,370	15,675	3.89
Kane.....	19,783	11.71	9,170	5,194	24.77	129,021	274	6.78
Millard.....	3,250	5.23	102,978	51,072	23.50	1,200,066	2,643	7.10
Morgan.....	117	14.12	45,891	8,998	55.83	502,329	1,637	6.57
Piute.....	1,955	16.98	15,650	12,877	33.09	426,077	8,397	14.01
Rich.....	23,463	8.09	337,545	26,676	21.35	569,524	17,207	15.09
Salt Lake.....	18,572	3.84	61,970	6,554	90.32	6,159,760	23,460	16.56
San Juan.....	17,312	9.31	161,225	69,507	16.83	1,103,336	146,066	9.22
Sanpete.....	500	4.83	2,416	42,721	23.25	2,033,320	33,274	1.43
Sevier.....	1,439	13.11	18,861	26,969	50.72	2,166,797	21,531	11.69
Summit.....	16,950	6.66	112,948	4,609	42.35	1,105,418	7,517	13.83
Tooele.....	.....	.....	.....	84,682	42.35	3,591,155	10,874	4.35
Uintah.....	23,964	26.37	632,045	97,683	21.61	749,458	37,523	7.12
Utah.....	138	12.43	1,715	20,691	60.58	5,917,614	27,696	15.79
Wasatch.....	4,588	7.57	34,720	20,691	42.11	871,221	4,291	13.92
Washington.....	723	4.98	3,603	13,861	47.68	660,855	9,937	3.08
Wayne.....	5,313	21.89	116,320	41,110	28.25	310,718	6,173	2.11
Weber.....	.....	.....	.....	83,81	83.81	3,445,540	40,734	12.99
TOTALS.....	424,755	.....	\$ 5,801,125	862,919	.....	\$41,592,275	723,932	.....
								\$ 4,310,798

## STATE TAX COMMISSION



## STATEMENT NO. 8—(Continued)

## SHOWING ACREAGE AND ASSESSED VALUE OF REAL ESTATE FOR THE YEAR 1938

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.....	361	98.74	35,645	66,402	1.40	92,645	27,365	203,705	1,179,985
Box Elder.....				450,413	1.42	639,425	1,044,575	791,000	8,657,806
Cache.....				229,970	2.52	580,390	34,245	1,883,000	8,982,906
Carbon.....	43	146.51	6,300	191,890	3.08	590,555	177,210	808,347	1,998,997
Daggett.....				37,814	2.60	98,228	10,218	2,100	1,994,955
Davis.....	876	67.63	59,245	66,831	6.28	419,953		2,165,005	4,826,343
Duchesne.....				403,198	1.41	569,538	25,451	138,814	1,445,751
Emery.....	480	2.55	1,225	3,891	10.44	40,632	16,380	130,658	964,047
Garfield.....				64,860	2.50	162,332	16,380	161,635	799,967
Grand.....	3	58.33	175	35,735	2.92	104,422	98,285	44,955	440,390
Iron.....	45	67	30	107,609	2.92	314,402	487,385	480,681	2,269,296
Juab.....	48	95.00	4,560	169,864	1.99	337,687	22,670	308,471	1,702,140
Kane.....				199,360	2.63	523,819	41,359	89,323	805,049
Millard.....				204,215	1.62	331,745	93,955	284,318	2,032,316
Morgan.....				311,328	2.89	899,993	22,997	36,354	1,518,322
Piute.....				15,885	2.50	39,768	8,131	33,265	626,358
Rich.....				274,660	2.72	747,935	16,033	29,500	1,638,375
Salt Lake.....	415	107.06	44,430	46,811	3.04	142,460	908,765	31,934,210	40,015,130
San Juan.....				98,351	1.66	163,668	10	28,289	3,988,640
Sanpete.....	31	5.31	180	211,115	2.23	470,860	67,660	512,655	3,336,200
Sevier.....				90,023	2.57	231,745	222,980	615,928	3,186,039
Summit.....				483,607	3.49	1,689,762	69,764	387,336	1,112,378
Tocoele.....	23	100.00	2,300	195,270	1.53	298,141	33,463	131,954	1,510,702
Utah.....				203,562	1.60	328,797	48,605	2,740,578	10,899,740
Wasatch.....	4,095	79.01	323,466	316,105	2.53	800,237	10,256	136,723	1,775,819
Washington.....	88	1.36	120	254,525	2.73	696,110	17,295	418,618	1,523,188
Wayne.....	24	100.96	2,524	171,187	2.11	360,950	850	24,166	400,585
Weber.....	1,646	75.33	124,820	171,976	8.65	45,638	776,270	7,850,470	13,269,030
TOTALS.....	8,186	\$ 605,100	5,083,740	\$12,148,437	4.217,867	\$52,596,646	\$121,272,248		

## STATE TAX COMMISSION

STATEMENT NO. 9  
SHOWING THE VALUE OF PERSONAL PROPERTY ASSESSED BY THE COUNTY ASSESSOR FOR THE YEAR 1938

COUNTY	Merchandise and Supplies	Machinery Tools and Implements	MOTOR VEHICLES				Household Furnishings	Personal Property Not Enumerated	Livestock	Total
			No. Assessed	Amount Per Vehicle	Value					
Beaver.....	45,995	\$ 28,425	728	151,88	\$ 110,565	\$ 10,735	7,165	408,620	611,505	
Box Elder.....	741,572	274,372	3,846	171,29	658,798	259,311	18,766	725,059	2,667,878	
Cache.....	800,905	662,893	5,317	148,94	791,936	335,907	18,804	488,245	3,098,780	
Carbon.....	465,087	72,398	3,914	169,24	662,389	285,546	173,379	98,643	1,757,437	
Daggett.....	6,798	42,972	58	175,17	10,160	3,103	2,811	54,218	120,062	
Davis.....	472,550	417,661	3,690	158,26	563,982	161,858	3,606	241,311	1,880,968	
Duchesne.....	90,691	41,843	1,156	150,64	174,145	50,088	6,287	395,629	758,683	
Emery.....	75,579	21,699	922	147,29	135,800	42,997	7,813	308,154	592,042	
Garfield.....	30,936	15,320	388	198,51	77,020	22,325	1,635	172,575	320,311	
Grand.....	43,054	24,399	323	197,83	63,900	20,187	25,210	265,804	442,554	
Iron.....	218,387	27,743	1,424	160,18	228,095	41,379	24,527	340,521	882,652	
Juab.....	143,747	75,024	1,244	184,73	229,802	122,475	7,218	310,330	888,596	
Kane.....	43,677	11,745	281	209,16	58,775	35,345	5,536	131,848	286,426	
Millard.....	156,995	50,015	1,282	163,71	209,875	62,466	14,089	838,713	1,332,153	
Morgan.....	49,455	30,880	588	160,60	94,435	21,665	3,597	106,543	306,575	
Piute.....	30,829	43,205	326	193,04	62,930	33,560	1,800	126,820	302,144	
Rich.....	23,770	26,830	286	166,45	47,605	16,528	1,030	246,025	360,785	
Salt Lake.....	14,650,390	6,442,130	47,533	178,47	8,483,385	7,108,230	804,755	387,160,020	37,479,079	
San Juan.....	36,004	25,516	287	183,06	52,539	6,385	300	358,335	1,655,898	
Sanpete.....	393,308	299,565	2,486	146,44	364,050	172,510	19,230	408,235	1,294,745	
Sevier.....	283,139	131,113	2,334	150,91	352,215	134,814	3,128	390,336	717,410	
Summit.....	95,990	39,970	1,601	167,47	268,115	72,110	8,285	238,940	615,376	
Tocoele.....	271,199	939,668	1,830	188,80	245,510	105,033	31,790	615,376	2,308,576	
Utah.....	166,712	59,646	1,485	155,03	230,214	107,134	29,780	615,215	1,208,702	
Uintah.....	2,004,493	1,634,205	9,158	136,10	1,704,357	572,611	51,191	653,215	6,520,072	
Wasatch.....	119,237	11,997	900	169,22	152,300	47,475	12,692	146,415	490,116	
Washington.....	139,683	25,015	1,131	162,90	184,245	64,560	11,935	154,505	580,233	
Wayne.....	12,559	12,762	213	168,50	35,890	7,840	702	159,842	229,595	
Weber.....	4,179,492	1,081,940	11,995	142,05	1,703,950	1,076,830	10,450	333,050	8,355,692	
TOTALS.....	\$25,782,323	\$12,570,446	106,726		\$18,076,962	\$11,000,994	\$807,011	\$9,717,953	\$77,955,689	

## STATE TAX COMMISSION



STATEMENT NO. 10  
SHOWING THE TOTAL ASSESSED VALUE OF ALL PROPERTY IN THE STATE FOR THE  
YEAR 1938

## COUNTY

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.....	1,170,935	450,885	91,035	408,620	202,885	2,393,316	\$	4,726,626
Box Elder.....	8,657,360	1,660,686	1,863,540	725,059	1,942,819	13,240,834	\$	33,090,098
Cache.....	8,382,806	4,683,278	1,461,888	488,245	2,610,535	5,434,296	\$	23,661,143
Carbon.....	1,998,997	1,729,142	223,424	98,643	1,658,794	14,335,127	\$	20,044,127
Daggett.....	194,055	9,629	52,002	54,218	65,844	118,033	\$	493,781
Davis.....	4,826,343	2,142,365	901,780	241,311	1,639,657	5,703,977	\$	15,455,438
Duchesne.....	1,443,751	338,994	119,758	395,629	363,054	288,569	\$	2,949,755
Emery.....	964,047	287,957	170,424	308,154	283,888	3,300,411	\$	5,314,881
Garfield.....	799,967	214,510	23,040	172,575	147,736	215,917	\$	1,573,745
Grand.....	440,890	104,865	73,771	265,804	176,750	2,515,987	\$	3,577,367
Iron.....	2,269,296	978,051	49,513	340,521	542,131	4,296,337	\$	8,375,849
Juab.....	1,702,140	777,392	57,075	310,330	578,366	4,950,630	\$	8,375,743
Kane.....	805,049	257,808	30,604	131,348	155,078	96,027	\$	1,475,914
Millard.....	2,032,316	611,150	150,507	883,713	493,440	4,168,310	\$	8,294,436
Morgan.....	1,518,322	191,596	142,793	106,543	200,032	3,556,858	\$	5,716,644
Piute.....	623,858	102,855	63,577	125,320	176,824	302,721	\$	1,398,255
Rich.....	1,638,973	83,344	110,125	246,025	114,760	111,552	\$	2,304,181
Salt Lake.....	40,015,130	61,382,875	10,265,420	387,130	36,988,890	114,830,652	\$	263,820,097
San Juan.....	573,090	159,927	36,922	358,385	120,744	31,204	\$	1,280,222
Sanpete.....	3,588,640	1,274,108	520,540	408,235	1,247,663	2,098,430	\$	9,137,616
Sevier.....	3,336,200	1,391,656	281,601	390,336	904,409	1,803,817	\$	8,108,019
Summit.....	3,186,039	507,403	329,059	238,940	478,470	11,971,995	\$	16,711,908
Tonele.....	1,112,978	926,136	916,252	615,376	1,693,200	8,879,842	\$	14,143,784
Utah.....	1,510,702	436,232	315,158	615,216	593,486	1,306,933	\$	4,777,727
Utah.....	10,899,740	5,692,592	4,133,629	653,215	5,966,857	18,549,078	\$	45,895,111
Wasatch.....	1,775,819	387,101	217,270	146,415	343,701	2,108,247	\$	4,978,553
Washington.....	1,523,188	734,440	113,825	154,805	425,428	632,419	\$	3,604,105
Wayne.....	400,585	99,510	60,980	159,842	69,753	14,557	\$	805,177
Weber.....	13,269,030	11,744,190	3,256,380	333,050	8,082,642	13,028,143	\$	49,683,435
TOTALS.....	\$121,272,248	\$99,310,632	\$26,081,842	\$ 9,717,953	\$68,237,736	\$245,403,319	\$	\$569,973,730

Distribution of Property Taxes  
for All Purposes



STATEMENT NO. 11  
GENERAL RECAPITULATION FOR THE STATE SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938
State General Fund.....	\$ 1,755,357	\$ 1,748,067	\$ 1,484,306	\$ 1,323,404	\$ 1,202,017	\$ 1,177,487	\$ 1,138,246	\$ 8,695,513	\$ 9,365,845	\$ 9,938,304
District and High Schools.....	10,881,850	11,213,115	10,117,716	9,494,785	9,276,502	9,334,258	9,329,715	8,629,270	8,616,276	8,788,136
Cities and Towns.....	3,962,875	3,990,640	3,701,897	3,631,718	3,363,119	3,437,983	3,426,270	3,549,982	3,616,276	3,738,136
County.....	2,170,271	2,153,884	2,032,731	1,940,603	1,877,443	1,952,141	1,966,886	1,947,055	2,889,170	3,409,561
Roads.....	2,429,038	2,284,085	2,196,883	1,904,961	1,744,828	1,555,236	1,541,096	1,465,444	750,751	618,515
Bounty.....	103,967	30,945	52,892	30,238	25,241	26,230	24,659	30,778	30,271	29,811
TOTALS.....	\$21,283,358	\$21,470,736	\$19,676,425	\$18,325,709	\$17,489,150	\$17,483,285	\$17,426,872	\$15,688,772	\$16,652,313	\$17,724,327

STATEMENT NO. 12  
STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938
BEAVER COUNTY										
State General Fund.....	\$ 16,250	\$ 15,526	\$ 14,613	\$ 12,983	\$ 11,141	\$ 10,779	\$ 10,421	\$ 94,225	\$ 95,914	\$ 94,532
District and High Schools.....	110,367	106,091	111,425	113,844	103,177	106,378	105,633	105,633	17,095	16,524
Cities and Towns.....	23,044	21,511	21,400	20,526	18,553	16,722	16,995	15,945	23,901	35,450
County.....	53,178	31,051	29,227	27,671	23,736	23,432	24,159	18,385	9,473	9,453
Roads.....	39,949	34,286	42,012	33,882	19,376	17,338	17,338	1,672	1,733	1,567
Bounty.....	4,670	3,734	2,180	1,119	930	1,138	1,280	1,672	1,733	1,567
TOTALS.....	\$ 227,458	\$ 212,199	\$ 220,857	\$ 210,930	\$ 176,913	\$ 175,787	\$ 167,961	\$ 154,128	\$ 160,008	\$ 157,526
BOX ELDER COUNTY										
State General Fund.....	\$ 95,095	\$ 94,209	\$ 93,619	\$ 86,611	\$ 76,994	\$ 76,463	\$ 73,090	\$ 467,828	\$ 489,769	\$ 474,512
District and High Schools.....	498,061	498,522	518,308	514,397	495,439	517,952	503,987	58,363	56,014	57,487
Cities and Towns.....	85,480	87,055	72,046	53,061	48,178	48,626	51,221	91,135	98,016	115,815
County.....	55,472	58,881	49,931	38,494	63,604	73,138	30,053	48,606	50,736	24,818
Roads.....	138,680	94,209	113,903	93,766	60,556	49,867	49,834	2,002	1,946	2,088
Bounty.....	6,602	5,475	4,016	1,391	1,570	1,635	1,741	2,002	1,946	2,088
TOTALS.....	\$ 879,390	\$ 888,351	\$ 852,323	\$ 838,220	\$ 746,041	\$ 767,681	\$ 769,906	\$ 667,934	\$ 691,481	\$ 674,720
CACHE COUNTY										
State General Fund.....	\$ 73,911	\$ 72,766	\$ 70,434	\$ 60,574	\$ 53,105	\$ 50,832	\$ 48,712	\$ 389,496	\$ 422,286	\$ 420,525
District and High Schools.....	466,770	454,738	454,738	435,324	410,812	402,245	403,706	142,962	136,709	142,811
Cities and Towns.....	182,509	178,050	164,267	144,514	125,980	124,546	124,546	89,940	89,940	144,333
County.....	84,680	59,122	71,902	68,476	84,277	82,879	99,639	74,370	35,141	47,332
Roads.....	104,708	100,053	129,128	111,930	107,365	106,084	106,284	106,284	106,284	106,284
Bounty.....	2,781	2,319	1,904	1,253	1,060	814	816	1,062	1,170	1,100
TOTALS.....	\$ 915,369	\$ 892,927	\$ 892,373	\$ 822,671	\$ 782,099	\$ 767,400	\$ 793,401	\$ 697,830	\$ 739,385	\$ 756,091
CARBON COUNTY										
State General Fund.....	\$ 63,773	\$ 63,802	\$ 61,535	\$ 57,530	\$ 51,862	\$ 50,262	\$ 48,029	\$ 346,556	\$ 385,015	\$ 370,816
District and High Schools.....	395,924	435,979	443,569	416,718	401,365	397,732	432,262	78,767	74,045	80,856
Cities and Towns.....	106,591	109,489	94,201	84,800	80,540	84,425	82,960	75,972	132,265	140,309
County.....	66,430	63,802	66,664	70,097	67,646	120,191	77,998	105,234	41,337	40,088
Roads.....	146,146	148,871	156,402	151,078	146,565	126,746	109,157	401	327	352
Bounty.....	1,327	1,220	765	354	258	326	426	401	327	352
TOTALS.....	\$ 780,191	\$ 823,163	\$ 823,186	\$ 780,523	\$ 748,236	\$ 779,672	\$ 750,832	\$ 604,930	\$ 632,985	\$ 632,421



STATEMENT NO. 13  
STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938
<b>DAGGETT COUNTY</b>										
State General Fund.....	\$ 1,235	\$ 1,152	\$ 1,155	\$ 866	\$ 848	\$ 875	\$ 809	\$	\$	\$
District and High Schools.....	6,327	6,193	6,640	4,843	5,275	5,593	5,262	4,208	4,985	6,666
Cities and Towns.....										
County.....	247	230	386	1,108	2,290	2,207	2,282	2,872	3,157	3,950
Roads.....	2,376	2,122	1,539	624	624	722	478	497	197	247
Bounty.....	402	289	194	142	151	180	96	158	138	146
<b>TOTALS</b>	\$ 10,587	\$ 9,986	\$ 9,914	\$ 7,583	\$ 9,188	\$ 9,577	\$ 8,927	\$ 7,235	\$ 8,477	\$ 11,009
<b>DAVIS COUNTY</b>										
State General Fund.....	\$ 44,443	\$ 43,928	\$ 42,422	\$ 39,704	\$ 35,248	\$ 34,661	\$ 32,945	\$	\$	\$
District and High Schools.....	270,362	267,228	272,206	234,082	225,279	244,136	236,604	222,614	219,891	239,559
Cities and Towns.....	43,771	44,079	42,019	36,108	35,153	39,814	41,018	46,480	53,143	54,167
County.....	68,516	69,553	71,163	69,051	60,074	74,145	73,676	67,859	80,456	87,323
Roads.....	61,109	54,910	35,352	46,955	30,650	30,140	29,950	38,382	38,905	38,639
Bounty.....	1,461	1,135	826	529	573	522	418	562	585	505
<b>TOTALS</b>	\$ 439,662	\$ 430,833	\$ 463,983	\$ 426,429	\$ 386,977	\$ 423,418	\$ 414,611	\$ 375,897	\$ 392,980	\$ 420,193
<b>DUCHESNE COUNTY</b>										
State General Fund.....	\$ 13,012	\$ 12,558	\$ 11,593	\$ 9,238	\$ 7,831	\$ 7,205	\$ 6,846	\$	\$	\$
District and High Schools.....	105,184	102,030	98,583	81,496	72,983	67,979	66,230	60,482	57,417	57,520
Cities and Towns.....	17,031	19,321	14,581	13,342	13,342	12,407	12,918	14,107	15,220	15,449
County.....	19,519	19,383	24,164	19,809	14,392	25,062	28,006	13,145	42,032	48,671
Roads.....	45,544	42,005	33,828	28,286	30,837	15,663	12,447	21,168	5,850	48,671
Bounty.....	3,326	2,622	1,841	1,266	992	1,105	918	1,160	1,265	1,208
<b>TOTALS</b>	\$ 203,616	\$ 199,310	\$ 188,741	\$ 154,696	\$ 140,427	\$ 129,421	\$ 127,415	\$ 115,062	\$ 121,784	\$ 122,848
<b>EMERY COUNTY</b>										
State General Fund.....	\$ 16,772	\$ 16,927	\$ 15,772	\$ 14,682	\$ 13,041	\$ 12,797	\$ 12,398	\$	\$	\$
District and High Schools.....	131,382	133,296	130,122	126,775	120,771	126,298	125,666	113,305	111,265	108,955
Cities and Towns.....	16,469	16,498	15,584	14,901	13,570	13,445	14,417	14,121	15,081	15,357
County.....	26,556	26,095	25,680	26,173	23,814	27,819	27,613	29,136	42,446	60,058
Roads.....	37,038	38,985	33,517	30,002	25,515	15,579	15,779	17,805	10,787	10,630
Bounty.....	2,419	2,551	1,414	638	515	454	688	709	988	836
<b>TOTALS</b>	\$ 230,636	\$ 233,452	\$ 221,939	\$ 213,171	\$ 197,226	\$ 196,392	\$ 196,561	\$ 175,076	\$ 180,567	\$ 195,836

STATEMENT NO. 14  
STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938
<b>GARFIELD COUNTY</b>										
State General Fund.....	\$ 6,088	\$ 5,694	\$ 5,041	\$ 4,379	\$ 3,685	\$ 3,718	\$ 3,616	\$	\$	\$
District and High Schools.....	50,229	47,217	43,687	40,289	35,724	36,694	36,655	35,930	33,309	32,962
Cities and Towns.....	8,341	9,014	8,005	7,764	6,799	7,099	8,185	9,146	9,288	9,288
County.....	11,669	9,491	12,603	11,424	9,613	7,274	11,507	11,977	17,761	22,819
Roads.....	12,684	16,609	14,702	13,828	9,611	9,699	9,862	10,266	3,826	1,574
Bounty.....	2,740	2,212	1,249	711	625	654	615	896	749	519
<b>TOTALS</b>	\$ 92,251	\$ 90,237	\$ 85,287	\$ 77,595	\$ 66,057	\$ 65,138	\$ 69,629	\$ 67,254	\$ 64,791	\$ 66,412
<b>GRAND COUNTY</b>										
State General Fund.....	\$ 12,570	\$ 11,700	\$ 9,730	\$ 8,826	\$ 8,125	\$ 8,087	\$ 7,989	\$	\$	\$
District and High Schools.....	69,294	65,084	57,770	56,061	54,758	62,934	67,179	59,711	57,006	63,678
Cities and Towns.....	1,805	1,366	1,243	1,184	1,129	1,128	4,249	3,131	4,529	4,125
County.....	48,969	43,389	31,824	23,560	23,670	24,261	26,872	30,398	45,279	45,790
Roads.....	15,712	16,332	16,216	17,075	19,430	15,821	14,162	12,666	3,584	3,577
Bounty.....	6,196	5,136	1,638	1,023	1,134	1,137	1,314	1,387	839	954
<b>TOTALS</b>	\$ 154,846	\$ 143,007	\$ 118,421	\$ 107,729	\$ 103,246	\$ 113,368	\$ 121,765	\$ 107,293	\$ 111,145	\$ 118,124
<b>IRON COUNTY</b>										
State General Fund.....	\$ 24,010	\$ 23,106	\$ 22,013	\$ 19,961	\$ 18,544	\$ 17,699	\$ 17,770	\$	\$	\$
District and High Schools.....	178,074	172,333	177,018	161,941	155,607	151,593	143,774	134,465	143,623	158,653
Cities and Towns.....	32,751	38,403	37,557	34,115	31,078	38,748	43,600	41,926	42,477	46,333
County.....	32,514	29,845	28,527	28,695	28,235	33,051	33,138	33,216	48,879	60,031
Roads.....	55,522	63,542	47,600	48,024	37,878	16,197	13,556	17,208	4,288	4,288
Bounty.....	6,283	4,312	2,382	1,082	999	1,240	1,170	1,486	1,374	1,367
<b>TOTALS</b>	\$ 329,154	\$ 331,541	\$ 315,097	\$ 293,318	\$ 272,341	\$ 258,528	\$ 258,008	\$ 238,301	\$ 236,353	\$ 270,672
<b>JUAB COUNTY</b>										
State General Fund.....	\$ 28,372	\$ 26,682	\$ 23,264	\$ 20,582	\$ 18,036	\$ 18,131	\$ 17,422	\$	\$	\$
District and High Schools.....	177,866	172,712	157,465	152,186	134,860	138,939	136,611	138,371	128,431	143,968
Cities and Towns.....	44,789	33,452	31,793	25,433	21,743	21,773	21,928	21,492	21,829	24,448
County.....	36,466	33,466	51,374	35,738	31,366	27,590	29,698	31,459	64,021	67,005
Roads.....	59,109	55,588	35,171	35,793	35,287	39,415	37,615	39,848	4,001	4,188
Bounty.....	5,572	4,053	2,322	1,722	1,271	1,103	1,125	1,318	1,002	1,113
<b>TOTALS</b>	\$ 351,174	\$ 325,840	\$ 289,550	\$ 271,511	\$ 242,563	\$ 246,951	\$ 244,399	\$ 232,488	\$ 218,784	\$ 240,723



# STATEMENT NO. 15 STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938
<b>KANE COUNTY</b>										
State General Fund.....	\$ 4,707	\$ 4,641	\$ 4,569	\$ 3,533	\$ 3,288	\$ 3,354	\$ 3,175	\$ 24,410	\$	\$
District and High Schools.....	30,988	32,680	31,936	26,361	26,164	27,272	26,407	24,410	23,785	24,853
Cities and Towns.....	5,846	7,136	7,119	6,408	5,811	6,354	6,454	7,919	8,935	9,375
County.....	7,845	5,801	6,664	6,974	8,778	8,751	9,668	8,615	12,845	17,711
Roads.....	8,826	6,768	10,472	3,841	1,430	729	722	718	788	788
Bounty.....	2,121	1,586	1,139	634	559	811	639	687	463	434
<b>TOTALS.....</b>	<b>\$ 60,333</b>	<b>\$ 58,612</b>	<b>\$ 61,949</b>	<b>\$ 47,751</b>	<b>\$ 45,830</b>	<b>\$ 47,241</b>	<b>\$ 47,065</b>	<b>\$ 42,349</b>	<b>\$ 46,005</b>	<b>\$ 52,611</b>
<b>MILLARD COUNTY</b>										
State General Fund.....	\$ 38,459	\$ 34,703	\$ 29,481	\$ 25,580	\$ 23,034	\$ 20,008	\$ 18,899	\$	\$	\$
District and High Schools.....	243,574	195,202	190,396	190,846	188,280	158,324	152,912	140,596	127,996	132,711
Cities and Towns.....	26,782	23,716	19,661	18,070	15,861	14,288	14,620	12,324	8,943	12,768
County.....	43,266	39,474	35,181	29,251	40,260	29,752	33,469	29,329	75,385	77,138
Roads.....	123,390	77,647	76,601	54,605	88,932	61,588	61,027	52,771	10,871	14,100
Bounty.....	13,805	8,375	6,492	3,241	2,766	2,152	1,881	3,057	3,290	3,422
<b>TOTALS.....</b>	<b>\$ 489,276</b>	<b>\$ 379,117</b>	<b>\$ 357,812</b>	<b>\$ 321,593</b>	<b>\$ 359,133</b>	<b>\$ 286,112</b>	<b>\$ 282,808</b>	<b>\$ 238,277</b>	<b>\$ 226,485</b>	<b>\$ 240,139</b>
<b>MORGAN COUNTY</b>										
State General Fund.....	\$ 15,778	\$ 16,424	\$ 16,420	\$ 14,954	\$ 13,808	\$ 13,137	\$ 12,427	\$	\$	\$
District and High Schools.....	92,041	96,491	101,253	92,085	93,656	94,818	93,202	92,589	96,225	96,040
Cities and Towns.....	7,662	7,779	4,536	4,218	4,635	4,402	4,982	4,825	4,864	7,834
County.....	21,695	21,214	22,577	21,456	25,215	26,275	27,113	26,215	28,987	30,584
Roads.....	32,214	33,533	30,102	25,368	22,213	10,282	10,168	11,155	17,051	17,150
Bounty.....	431	402	355	268	202	251	181	241	307	315
<b>TOTALS.....</b>	<b>\$ 169,821</b>	<b>\$ 175,843</b>	<b>\$ 175,243</b>	<b>\$ 158,319</b>	<b>\$ 159,729</b>	<b>\$ 149,165</b>	<b>\$ 148,073</b>	<b>\$ 135,025</b>	<b>\$ 147,434</b>	<b>\$ 151,923</b>
<b>PIUTE COUNTY</b>										
State General Fund.....	\$ 4,315	\$ 4,240	\$ 3,945	\$ 3,551	\$ 2,972	\$ 2,886	\$ 2,842	\$	\$	\$
District and High Schools.....	33,804	33,394	32,546	31,128	27,521	27,227	27,519	27,994	27,029	27,266
Cities and Towns.....	7,531	9,104	8,563	7,260	6,167	6,056	6,101	6,541	2,588	7,300
County.....	8,268	6,891	5,425	6,485	5,556	5,270	5,556	6,019	13,907	14,262
Roads.....	3,779	2,650	4,931	2,007	4,522	4,768	3,617	5,319	1,877	1,898
Bounty.....	862	791	506	267	257	198	303	319	321	329
<b>TOTALS.....</b>	<b>\$ 58,559</b>	<b>\$ 57,070</b>	<b>\$ 55,906</b>	<b>\$ 50,698</b>	<b>\$ 46,995</b>	<b>\$ 46,405</b>	<b>\$ 45,938</b>	<b>\$ 46,192</b>	<b>\$ 45,222</b>	<b>\$ 50,555</b>

# STATEMENT NO. 16 STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938
<b>RICH COUNTY</b>										
State General Fund.....	\$ 7,885	\$ 7,482	\$ 7,150	\$ 6,606	\$ 5,411	\$ 5,428	\$ 4,983	\$	\$	\$
District and High Schools.....	48,627	46,450	44,091	39,293	34,817	37,054	33,525	32,045	36,320	34,563
Cities and Towns.....	2,171	1,685	1,543	1,609	1,504	1,540	1,783	2,041	2,155	2,766
County.....	19,714	8,105	11,916	13,614	10,821	11,328	10,873	10,300	8,133	9,217
Roads.....	13,142	15,899	14,895	7,755	2,588	1,180	1,138	1,144	2,324	1,152
Bounty.....	2,644	2,018	1,476	1,068	897	967	694	881	878	735
<b>TOTALS.....</b>	<b>\$ 94,183</b>	<b>\$ 81,639</b>	<b>\$ 81,071</b>	<b>\$ 69,885</b>	<b>\$ 56,038</b>	<b>\$ 57,497</b>	<b>\$ 52,991</b>	<b>\$ 46,411</b>	<b>\$ 49,810</b>	<b>\$ 48,453</b>
<b>SALT LAKE COUNTY</b>										
State General Fund.....	\$ 782,666	\$ 814,145	\$ 613,842	\$ 540,952	\$ 500,647	\$ 493,496	\$ 483,845	\$	\$	\$
District and High Schools.....	4,711,551	5,047,774	4,123,370	3,887,682	3,877,090	3,888,858	3,964,621	3,713,510	4,102,663	4,524,214
Cities and Towns.....	2,290,816	2,313,708	2,240,841	2,152,976	1,998,124	2,068,469	2,051,746	2,182,673	2,216,469	2,207,416
County.....	1,002,139	1,012,598	841,221	773,562	713,313	757,838	721,810	742,313	1,081,895	1,381,129
Roads.....	628,416	649,620	667,809	609,393	566,602	503,794	571,376	560,466	254,662	169,900
Bounty.....	1,680	1,541	1,089	744	571	591	588	484	701	677
<b>TOTALS.....</b>	<b>\$9,416,763</b>	<b>\$9,839,381</b>	<b>\$8,488,172</b>	<b>\$7,965,309</b>	<b>\$7,656,347</b>	<b>\$7,713,046</b>	<b>\$7,793,986</b>	<b>\$7,199,446</b>	<b>\$7,656,390</b>	<b>\$8,283,336</b>
<b>SAN JUAN COUNTY</b>										
State General Fund.....	\$ 4,915	\$ 4,561	\$ 3,748	\$ 3,181	\$ 2,801	\$ 2,667	\$ 2,763	\$	\$	\$
District and High Schools.....	35,432	33,068	30,923	27,657	25,693	24,696	26,246	23,530	22,680	24,452
Cities and Towns.....	3,110	1,998	2,159	2,072	1,303	1,883	1,741	1,400	1,687	1,892
County.....	11,824	10,722	9,806	9,745	9,633	9,564	11,981	11,510	15,651	18,435
Roads.....	13,858	10,563	8,622	7,817	5,639	4,243	4,521	4,222	590	640
Bounty.....	3,085	2,347	1,624	1,161	1,111	1,095	1,190	1,123	1,163	1,177
<b>TOTALS.....</b>	<b>\$ 71,784</b>	<b>\$ 63,259</b>	<b>\$ 56,882</b>	<b>\$ 51,633</b>	<b>\$ 46,250</b>	<b>\$ 44,138</b>	<b>\$ 48,392</b>	<b>\$ 41,805</b>	<b>\$ 41,771</b>	<b>\$ 46,596</b>
<b>SANPETE COUNTY</b>										
State General Fund.....	\$ 33,024	\$ 31,574	\$ 29,735	\$ 26,630	\$ 23,121	\$ 22,158	\$ 21,394	\$	\$	\$
District and High Schools.....	236,944	232,859	224,051	211,222	200,288	195,819	193,740	168,809	166,630	169,011
Cities and Towns.....	73,772	63,612	55,585	48,011	42,927	42,237	45,382	44,193	45,049	48,973
County.....	38,528	33,152	35,930	29,740	26,644	25,042	28,202	33,283	36,767	38,807
Roads.....	57,792	76,304	71,859	60,884	35,180	33,718	36,954	24,037	4,533	4,569
Bounty.....	4,683	3,441	2,047	1,215	959	1,187	840	913	1,172	1,151
<b>TOTALS.....</b>	<b>\$ 444,743</b>	<b>\$ 445,942</b>	<b>\$ 419,187</b>	<b>\$ 378,002</b>	<b>\$ 329,119</b>	<b>\$ 320,167</b>	<b>\$ 326,512</b>	<b>\$ 271,235</b>	<b>\$ 304,151</b>	<b>\$ 310,511</b>



# STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

STATEMENT NO. 17

	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938
<b>SEVIER COUNTY</b>										
State General Fund.....	\$ 26,687	\$ 25,478	\$ 24,854	\$ 22,046	\$ 18,881	\$ 18,345	\$ 17,686	\$	\$	\$
District and High Schools.....	203,492	195,329	199,872	188,449	170,751	169,091	150,707	137,532	135,267	137,836
Cities and Towns.....	62,727	59,455	54,062	50,746	47,786	47,560	46,235	45,121	46,671	54,462
County.....	23,908	25,478	23,997	26,839	25,448	24,726	22,446	22,006	64,514	72,161
Roads.....	44,479	38,747	31,068	33,549	50,897	49,451	49,700	40,867	9,476	1,622
Bounty.....	4,417	3,621	2,539	1,147	869	979	868	1,021	1,078	973
<b>TOTALS.....</b>	<b>\$ 365,710</b>	<b>\$ 348,108</b>	<b>\$ 341,382</b>	<b>\$ 322,776</b>	<b>\$ 314,682</b>	<b>\$ 310,152</b>	<b>\$ 287,592</b>	<b>\$ 246,547</b>	<b>\$ 257,006</b>	<b>\$ 267,054</b>
<b>SUMMIT COUNTY</b>										
State General Fund.....	\$ 46,300	\$ 49,386	\$ 38,675	\$ 32,085	\$ 29,923	\$ 33,609	\$ 32,950	\$	\$	\$
District and High Schools.....	289,476	295,141	249,591	226,186	218,094	250,416	247,176	224,030	260,195	275,319
Cities and Towns.....	37,962	35,098	32,227	29,748	28,551	27,819	27,838	27,160	28,208	34,105
County.....	86,269	34,946	37,063	34,875	40,072	41,207	49,426	47,502	68,320	72,697
Roads.....	76,396	82,226	53,178	41,850	26,020	29,225	37,444	35,449	23,559	25,068
Bounty.....	1,692	1,341	1,019	622	527	574	483	638	664	639
<b>TOTALS.....</b>	<b>\$ 488,095</b>	<b>\$ 498,088</b>	<b>\$ 411,753</b>	<b>\$ 365,364</b>	<b>\$ 343,187</b>	<b>\$ 382,850</b>	<b>\$ 395,317</b>	<b>\$ 334,779</b>	<b>\$ 380,946</b>	<b>\$ 407,828</b>
<b>TOOELE COUNTY</b>										
State General Fund.....	\$ 44,215	\$ 45,568	\$ 41,420	\$ 36,015	\$ 31,164	\$ 30,716	\$ 27,881	\$	\$	\$
District and High Schools.....	346,349	358,848	341,715	229,559	214,086	216,346	200,283	191,230	200,299	212,157
Cities and Towns.....	37,023	41,069	33,794	28,233	25,111	24,633	28,092	27,366	31,514	33,990
County.....	42,372	43,669	48,323	43,845	37,939	37,938	35,484	36,927	62,221	65,061
Roads.....	64,480	66,453	46,597	54,806	54,199	33,386	38,019	38,246	13,233	14,144
Bounty.....	7,636	7,537	3,615	2,466	1,918	1,821	1,623	2,880	2,637	2,757
<b>TOTALS.....</b>	<b>\$ 542,075</b>	<b>\$ 563,144</b>	<b>\$ 515,464</b>	<b>\$ 394,924</b>	<b>\$ 364,417</b>	<b>\$ 344,295</b>	<b>\$ 331,332</b>	<b>\$ 296,649</b>	<b>\$ 309,909</b>	<b>\$ 328,109</b>
<b>UNTAAH COUNTY</b>										
State General Fund.....	\$ 16,395	\$ 16,031	\$ 15,262	\$ 12,915	\$ 11,248	\$ 11,413	\$ 10,596	\$	\$	\$
District and High Schools.....	128,117	122,902	122,734	110,398	106,615	110,164	104,999	100,743	94,627	102,721
Cities and Towns.....	18,039	17,314	16,181	15,459	12,549	12,067	12,154	12,115	13,129	14,685
County.....	21,118	24,046	22,258	19,654	18,096	18,138	28,900	22,605	48,747	53,367
Roads.....	56,315	50,096	38,155	25,269	26,898	39,425	31,306	41,771	11,752	1,577
Bounty.....	7,189	5,422	4,129	2,130	1,778	2,200	2,052	2,459	1,972	2,075
<b>TOTALS.....</b>	<b>\$ 247,673</b>	<b>\$ 235,811</b>	<b>\$ 218,719</b>	<b>\$ 185,825</b>	<b>\$ 177,184</b>	<b>\$ 193,407</b>	<b>\$ 190,007</b>	<b>\$ 179,693</b>	<b>\$ 170,227</b>	<b>\$ 174,425</b>

# STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

STATEMENT NO. 18

	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938
<b>UTAH COUNTY</b>										
State General Fund.....	\$ 135,292	\$ 130,776	\$ 119,982	\$ 108,632	\$ 97,783	\$ 97,523	\$ 93,263	\$	\$	\$
District and High Schools.....	808,967	835,156	822,538	793,842	781,197	795,503	751,350	731,713	789,577	816,359
Cities and Towns.....	324,857	315,596	300,237	278,556	253,773	293,486	285,517	291,419	303,656	326,897
County.....	208,716	217,295	212,750	209,973	209,166	205,011	217,573	214,381	303,133	305,202
Roads.....	327,251	276,354	298,673	213,694	241,486	219,001	163,958	160,086	90,488	59,663
Bounty.....	4,276	3,123	2,492	1,540	1,238	1,318	1,162	1,324	1,525	1,388
<b>TOTALS.....</b>	<b>\$1,809,359</b>	<b>\$1,778,300</b>	<b>\$1,756,672</b>	<b>\$1,606,237</b>	<b>\$1,584,643</b>	<b>\$1,611,842</b>	<b>\$1,512,823</b>	<b>\$1,399,423</b>	<b>\$1,488,379</b>	<b>\$1,509,529</b>
<b>WASATCH COUNTY</b>										
State General Fund.....	\$ 22,374	\$ 20,219	\$ 13,401	\$ 11,562	\$ 10,270	\$ 10,207	\$ 9,657	\$	\$	\$
District and High Schools.....	130,518	121,311	86,881	78,725	75,011	76,329	73,747	69,825	68,739	84,635
Cities and Towns.....	21,216	19,497	16,795	15,015	13,576	13,734	13,327	13,119	13,058	15,058
County.....	34,494	31,170	21,219	20,108	20,092	19,970	21,509	22,524	31,802	35,846
Roads.....	40,088	36,225	23,452	20,108	15,181	15,088	13,169	13,514	13,630	13,940
Bounty.....	880	747	572	358	300	346	262	349	354	349
<b>TOTALS.....</b>	<b>\$ 249,570</b>	<b>\$ 229,169</b>	<b>\$ 162,270</b>	<b>\$ 145,876</b>	<b>\$ 134,430</b>	<b>\$ 135,674</b>	<b>\$ 131,671</b>	<b>\$ 119,331</b>	<b>\$ 127,583</b>	<b>\$ 149,858</b>
<b>WASHINGTON COUNTY</b>										
State General Fund.....	\$ 8,570	\$ 8,586	\$ 8,606	\$ 7,629	\$ 7,089	\$ 6,913	\$ 6,955	\$	\$	\$
District and High Schools.....	70,699	74,774	74,532	72,506	70,891	65,229	67,338	69,613	81,968	84,696
Cities and Towns.....	24,320	24,515	24,533	22,380	20,841	21,138	22,885	23,619	25,700	27,946
County.....	17,496	16,815	16,833	16,551	15,768	21,643	24,975	26,551	45,412	45,412
Roads.....	21,424	21,466	21,155	15,423	12,945	10,820	9,484	9,713	1,802	1,802
Bounty.....	1,719	1,309	1,286	622	392	389	310	494	450	402
<b>TOTALS.....</b>	<b>\$ 144,228</b>	<b>\$ 147,465</b>	<b>\$ 147,035</b>	<b>\$ 135,111</b>	<b>\$ 123,926</b>	<b>\$ 126,132</b>	<b>\$ 131,947</b>	<b>\$ 129,990</b>	<b>\$ 153,559</b>	<b>\$ 160,258</b>



## STATE TAX COMMISSION

STATEMENT NO. 19  
STATEMENT SHOWING DISTRIBUTION OF PROPERTY TAXES CHARGED

	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938
<b>WAYNE COUNTY</b>										
State General Fund.....	\$ 2,734	\$ 2,389	\$ 2,245	\$ 1,768	\$ 1,680	\$ 1,812	\$ 1,762	\$ 16,429	\$ 16,407	\$ 14,090
District and High Schools.....	22,438	17,321	16,649	13,956	14,102	15,522	17,854	254	272	249
Cities and Towns.....	347	247	189	172	172	182	270	5,242	8,748	11,272
County.....	5,581	4,977	5,238	3,873	4,676	5,673	5,204	626	1,090	403
Roads.....	4,556	4,181	3,928	769	731	681	400	434	454	518
Bounty.....	1,368	939	713	304	212	477	502			
<b>TOTALS.....</b>	<b>\$ 37,024</b>	<b>\$ 30,054</b>	<b>\$ 28,962</b>	<b>\$ 20,842</b>	<b>\$ 21,573</b>	<b>\$ 24,297</b>	<b>\$ 25,992</b>	<b>\$ 22,985</b>	<b>\$ 26,971</b>	<b>\$ 26,532</b>
<b>WEBER COUNTY</b>										
State General Fund.....	\$ 145,010	\$ 143,864	\$ 139,774	\$ 129,464	\$ 120,387	\$ 112,256	\$ 107,171	\$ 863,724	\$ 966,577	\$ 996,205
District and High Schools.....	988,893	987,113	952,552	936,414	936,696	923,127	934,520	407,414	418,563	465,605
Cities and Towns.....	456,413	490,882	469,975	513,844	488,863	443,382	431,177	175,523	183,589	281,705
County.....	143,802	167,841	207,915	203,765	232,399	183,515	183,164	57,885	92,270	105,825
Roads.....	194,555	167,841	145,016	117,030	65,951	94,686	94,505	661	726	715
Bounty.....	1,700	1,347	1,068	721	607	566	474			
<b>TOTALS.....</b>	<b>\$1,930,373</b>	<b>\$1,958,888</b>	<b>\$1,916,300</b>	<b>\$1,901,288</b>	<b>\$1,844,403</b>	<b>\$1,757,532</b>	<b>\$1,751,011</b>	<b>\$1,505,207</b>	<b>\$1,661,725</b>	<b>\$1,850,055</b>

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

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 2,860,602	16.36	\$ 2,787,079	15.94	\$ 2,746,273	15.76
Improved Farm Land (Dry { Irrig'ed})	150,048	8.86	146,559	8.54	137,578	7.79
Unimproved Farm Land.....	1,402,491	8.02	1,343,086	7.68	1,312,338	7.53
Fruit Land.....	182,302	1.04	173,951	.99	164,205	.94
Grazing Land.....	21,322	.12	20,274	.12	18,416	.11
Other Land.....	402,619	2.30	363,921	2.08	316,774	2.02
Improvements on Lots.....	92,303	.53	107,587	.61	97,540	.56
Range Horses or Mules.....	4,550,516	26.02	4,404,399	25.19	4,378,879	25.13
Other Horses or Mules.....	657,698	3.76	716,970	4.10	705,151	4.05
Range Cattle.....	5,394	.03	4,937	.03	5,494	.04
Other Cattle.....	30,767	.18	32,504	.19	29,339	.19
Sheep.....	71,458	.41	59,005	.34	66,521	.42
Goats.....	100,218	.57	120,509	.69	114,413	.66
Swine.....	754	.00	992	.00	801	.00
Poultry.....	1,197	.01	1,168	.01	1,453	.01
Merchandise.....	8,865	.05	8,461	.05	7,759	.04
Implement, Tools, Machinery.....	705,060	4.03	760,587	4.35	725,589	4.16
Motor Vehicles.....	421,509	2.41	410,719	2.35	393,815	2.26
Household Furnishings.....	282,391	1.61	312,628	1.79	333,065	2.20
Per'al Prop. Not Oth'wise Enum.....	403,989	2.35	412,957	2.36	408,457	2.34
Airplane Companies.....	38,809	.22	39,447	.23	31,327	.18
Bus Lines.....	21,293	.12	20,876	.12	24,290	.14
Car Companies.....	77,120	.44	63,625	.36	80,046	.46
Gas Companies.....	1,939	.01	1,904	.01	1,730	.01
Power Companies.....	110,931	.63	114,073	.65	139,684	.80
Railroad Companies.....	848,623	4.85	868,797	4.97	848,819	4.87
Telephone Companies.....	2,598,002	14.86	2,584,832	14.78	2,639,247	14.57
Terminal Companies.....	39,478	.23	36,052	.21	38,537	.22
Water Companies.....	262,678	1.50	271,126	1.55	267,482	1.54
Mining Companies.....	85,590	.49	84,272	.48	84,444	.48
TOTALS.....	966,542	5.53	1,143,013	6.54	1,257,506	7.22
	\$17,489,150	100.00	\$17,483,285	100.00	\$17,426,872	100.00
					\$15,688,772	100.00
					\$16,652,313	100.00
					\$17,724,327	100.00

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

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 10,330	5.84	\$ 10,472	5.96	\$ 9,915	5.90
Improved Farm Land (Dry { Irrig'ed})	27,861	15.75	26,195	14.90	28,293	16.84
Unimproved Farm Land.....	5,536	3.13	5,715	3.25	3,299	1.96
Fruit Land.....	5,396	3.05	5,556	3.16	3,704	2.21
Grazing Land.....	775	.44	775	.44	299	.18
Other Land.....	27,377	15.48	25,272	14.38	24,204	14.41
Improvements on Lots.....	3,353	1.90	4,014	2.38	3,751	2.23
Range Horses or Mules.....	90	.05	77	.04	209	.12
Other Horses or Mules.....	751	.42	804	.46	897	.53
Range Cattle.....	2,386	1.35	2,041	1.16	1,573	.94
Other Cattle.....	1,942	1.10	1,442	.82	1,193	.71
Sheep.....	4,853	2.74	7,108	4.04	7,956	4.74
Goats.....	45	.03	35	.02	57	.03
Swine.....	6	.00	17	.01	7	.00
Poultry.....	3,531	2.00	3,275	1.86	3,824	1.98
Merchandise.....	726	.40	858	.49	749	.45
Implement, Tools, Machinery.....	1,723	.97	2,356	1.34	2,873	1.41
Motor Vehicles.....	630	.36	526	.30	475	.28
Household Furnishings.....	149	.08	161	.09	419	.25
Per'al Prop. Not Oth'wise Enum.....	123	.07	92	.05	217	.13
Airplane Companies.....	2,433	1.37	1,848	1.05	2,170	1.29
Bus Lines.....	11	.01	12	.01	11	.01
Car Companies.....	7,926	4.48	7,942	4.52	7,552	4.50
Gas Companies.....	58,500	33.07	59,099	33.62	55,260	32.96
Railroad Companies.....	1,676	.95	942	.54	1,441	.86
Telephone Companies.....	5,596	3.16	6,200	3.53	5,250	3.13
Terminal Companies.....	3,188	1.80	3,244	1.84	3,270	1.95
Water Companies.....						
Mining Companies.....						
TOTALS.....	\$176,913	100.00	\$175,787	100.00	\$167,961	100.00
					\$154,128	100.00
					\$150,008	100.00
					\$157,526	100.00



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

## BOX ELDER COUNTY

# BOX ELDER COUNTY

	1933	1934	1935	1936	1937	1938	
	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.....	\$ 26,871	3.60	\$ 24,564	3.20	\$ 21,585	3.23	
Improved Farm Land {Dry {Irrig'ed}	38,619	5.18	39,171	5.10	39,010	5.07	
Unimproved Farm Land.....	98,051	13.14	102,021	13.29	101,595	13.19	
Fruit Land.....	551	.07	524	.07	555	.07	
Grazing Land.....	1,178	.16	1,149	.15	1,096	.14	
Other Land.....	14,265	1.91	14,115	1.84	13,525	1.76	
Improvements on Lots.....	21,358	2.86	22,424	2.92	23,344	3.03	
Range Horses or Mules.....	43,508	5.83	44,891	5.85	44,616	5.79	
Other Horses or Mules.....	34,231	4.59	38,549	5.02	38,130	4.95	
Other Cattle.....	250	.03	354	.05	360	.05	
Range Cattle.....	2,097	.28	2,160	.28	2,447	.32	
Other Cattle.....	3,592	.48	3,107	.40	3,194	.41	
Sheep.....	3,975	.53	3,204	.42	2,834	.37	
Goats.....	4,045	.54	5,327	.69	6,074	.79	
Swine.....	73	.01	61	.01	104	.01	
Poultry.....	473	.07	347	.05	416	.05	
Merchandise	10,834	1.45	17,443	2.27	15,430	2.00	
Implements, Tools, Machinery	3,804	.51	3,994	.52	4,739	.62	
Motor Vehicles.....	7,227	.97	7,860	1.02	9,912	1.29	
Household Furnishings.....	6,718	.90	6,729	.88	6,690	.87	
Per'al Prop. Not Oth'wise Enum.	504	.07	851	.11	401	.05	
Airplane Companies					176	.03	
Bus Lines.....	114	.02	121	.02	224	.03	
Car Companies.....	5,727	.77	5,088	.66	6,834	.89	
Express Companies	38	.01	34	.00	85	.00	
Gas Companies.....					35	.00	
Power Companies.....	127,221	17.05	130,939	17.06	131,390	17.07	
Railroad Companies	274,843	36.84	278,904	36.33	279,053	36.25	
Telegraph Companies	4,015	.54	3,741	.49	3,773	.49	
Telephone Companies.....	5,585	.75	5,712	.74	5,784	.75	
Terminal Companies.....							
Water Companies.....	104	.01	108	.01	108	.01	
Mining Companies.....	6,170	.83	4,239	.55	4,294	.56	
TOTALS	\$746,941	100.00	\$767,681	100.00	\$769,906	100.00	
				\$667,934	100.00	\$691,481	100.00
					\$674,720	100.00	

## STATE TAX COMMISSION

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

## CACHE COUNTY

# CACHE COUNTY

City and Town Lots {Dry {Irrig'ed}}

Improved Farm Land {Dry {Irrig'ed}}

Unimproved Farm Land {Dry {Irrig'ed}}

Fruit Land

Grazing Land

Other Land

Improvements on Lots

Range Horses or Mules

Other Horses or Mules

Range Cattle

Other Cattle

Sheep

Goats

Swine

Poultry

Merchandise

Implements, Tools, Machinery

Motor Vehicles

Household Furnishings

Per'al Prop. Not Oth'wise Enum.

Bus Lines

Car Companies

Express Companies

Gas Companies

Power Companies

Railroad Companies

Telephone Companies

Terminal Companies

Water Companies

Mining Companies

TOTALS

	1933	1934	1935	1936	1937	1938	
	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.....	\$ 87,189	11.15	\$ 86,599	11.28	\$ 89,331	11.27	
Improved Farm Land {Dry {Irrig'ed}}	48,728	6.23	43,839	5.71	46,176	5.82	
Unimproved Farm Land {Dry {Irrig'ed}}	150,378	19.23	142,470	18.57	143,479	18.08	
Fruit Land.....	6,580	.84	7,245	.94	8,371	1.05	
Grazing Land.....	15,296	1.96	15,827	2.06	16,489	2.08	
Other Land.....	1,141	.15	1,721	.09	851	.10	
Improvements on Lots.....	162,258	20.75	163,013	21.24	168,177	21.20	
Range Horses or Mules.....	39,522	5.05	39,302	5.20	40,272	5.08	
Other Horses or Mules.....	486	.06	409	.06	502	.06	
Range Cattle.....	2,430	.31	2,632	.33	3,095	.39	
Other Cattle.....	2,821	.36	2,235	.29	2,285	.29	
Sheep.....	10,014	1.28	7,358	.96	7,665	.97	
Goats.....	334	.04	497	.06	442	.06	
Swine.....	87	.01	32	.01	2	.00	
Poultry.....	806	.10	538	.07	522	.07	
Merchandise.....	34,263	4.38	31,875	4.15	32,825	4.14	
Implements, Tools, Machinery.....	25,874	3.31	27,173	3.54	25,324	3.19	
Motor Vehicles.....	14,039	1.79	15,269	1.99	20,161	2.54	
Household Furnishings.....	12,762	1.63	12,259	1.60	13,402	1.69	
Per'al Prop. Not Oth'wise Enum.....	368	.05	312	.04	344	.04	
Bus Lines.....	189	.02	135	.02	104	.01	
Car Companies.....	2,987	.38	2,580	.34	3,660	.45	
Express Companies.....	66	.01	62	.01	61	.01	
Gas Companies.....	70,331	8.99	72,015	9.38	75,427	9.51	
Power Companies.....	79,917	10.22	79,269	10.33	80,843	10.19	
Railroad Companies.....	1,005	.13	892	.12	906	.11	
Telephone Companies.....	11,911	1.52	12,096	1.58	12,478	1.57	
Terminal Companies.....							
Water Companies.....							
Mining Companies.....							
TOTALS.....	\$782,099	100.00	\$767,400	100.00	\$795,400	100.00	
					\$697,830	100.00	
						\$756,091	100.00

## 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

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots	\$ 37,785	9.76	\$ 41,907	9.90	\$ 41,531	10.02
Improved Farm Land (Dry)	72,940	18.85	80,395	18.99	78,519	18.94
Improved Farm Land (Irrigated)	11,000	2.84	11,739	2.77	11,975	2.89
Unimproved Farm Land	744	.19	844	.20	812	.20
Grazing Land	9,801	2.40	9,950	.25	9,948	.25
Other Land	8,144	.81	8,732	.88	8,607	.87
Improvements on Lots	50,047	12.93	56,065	13.24	55,893	13.48
Range Horses or Mules	24,010	6.20	26,478	6.25	25,861	6.24
Other Horses or Mules	331	.09	173	.04	161	.04
Range Cattle	1,304	.34	1,567	.37	1,566	.38
Other Cattle	873	.23	604	.14	801	.19
Sheep	3,376	.87	3,343	.79	2,121	.51
Goats	574	.15	745	.18	778	.19
Swine	37	.01	41	.01	39	.01
Poultry	125	.03	80	.02	84	.02
Merchandise	362	.09	324	.08	305	.07
Implements, Tools, Machinery	12,891	3.33	17,558	4.15	9,068	2.19
Motor Vehicles	12,561	3.25	10,131	2.39	10,659	2.57
Household Furnishings	7,180	1.86	8,092	1.91	10,207	2.46
Per al Prop. Not Otherwise Enum.	5,415	1.40	4,979	1.17	5,418	1.31
Airplane Companies	25	.01	4	.00	23	.00
Bus Lines	336	.09	174	.04	284	.07
Car Companies	2,082	.52	1,872	.44	2,465	.59
Express Companies	20	.01	24	.01	24	.01
Gas Companies	6,293	1.63	6,932	1.64	8,309	2.00
Power Companies	30,469	7.87	33,820	7.99	25,610	6.18
Railroad Companies	86,689	22.40	94,566	22.33	101,003	24.36
Telephone Companies	1,723	.45	1,726	.41	1,701	.41
Terminal Companies	5,010	1.29	5,536	1.31	5,827	1.40
Water Companies	380	.10	17	.00	12	.00
Mining Companies						
TOTALS	\$386,977	100.00	\$423,418	100.00	\$414,611	100.00
				\$375,897	100.00	\$392,980
					100.00	\$420,193
					100.00	

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

DUCHESNE COUNTY

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots	\$ 9,946	7.08	\$ 7,758	5.99	\$ 8,208	6.44
Improved Farm Land (Dry)	31,967	22.77	29,737	23.02	29,254	22.96
Improved Farm Land (Irrigated)	10,198	7.26	8,162	6.31	7,660	6.01
Unimproved Farm Land	24,114	17.17	21,947	16.96	24,879	19.53
Grazing Land	4,530	3.23	4,253	3.29	681	.53
Other Land	17,816	12.69	16,151	12.48	16,094	12.63
Improvements on Lots	4,858	3.46	4,519	3.49	4,438	3.48
Range Horses or Mules	383	.27	220	.17	445	.35
Other Horses or Mules	1,560	1.11	1,587	1.22	1,676	1.32
Range Cattle	5,129	3.65	4,469	3.45	3,312	2.60
Other Cattle	3,585	2.55	2,764	2.14	2,070	1.62
Sheep	3,685	2.62	5,541	4.28	4,735	3.72
Goats	4	.00	8	.01	7	.01
Swine	59	.04	53	.04	65	.05
Poultry	74	.05	83	.06	97	.08
Merchandise	5,378	3.83	4,627	3.58	5,530	4.34
Implements, Tools, Machinery	2,829	2.02	2,188	1.69	1,664	1.31
Motor Vehicles	2,963	2.11	3,137	2.42	4,358	3.42
Household Furnishings	2,134	1.52	1,962	1.52	1,933	1.52
Per al Prop. Not Otherwise Enum.	1,040	.74	552	.43	898	.70
Bus Lines	72	.05	54	.04	83	.07
Car Companies						
Express Companies						
Gas Companies						
Power Companies						
Railroad Companies						
Telephone Companies						
Terminal Companies						
Water Companies						
Mining Companies						
TOTALS	\$140,427	100.00	\$129,421	100.00	\$127,415	100.00
				\$115,062	100.00	\$121,784
					100.00	\$122,848
					100.00	



## STATEMENT NO. 28

## STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

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	1933		1934		1935		1936		1937		1938	
	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	\$ 6,219	3.15%	\$ 6,231	3.17%	\$ 6,234	3.17%	\$ 5,903	3.37%	\$ 6,079	3.37%	\$ 6,451	3.29%
Improved Farm Land {Dry {Irrig'ed}}	25,285	12.82	25,433	12.95	24,875	12.66	22,806	13.03	21,446	11.88	22,466	11.47
Unimproved Farm Land	8,958	4.54	9,056	4.61	8,701	4.43	7,784	4.42	4,240	2.35	4,606	2.35
Fruit Land	133	.07	132	.07	129	.07	95	.05	1,580	.88	42	.02
Grazing Land	1,602	.81	1,286	.66	1,325	.67	1,253	.72	1,299	.72	1,873	.70
Other Land	484	.25	320	.16	225	.11	199	.11	329	.18	339	.17
Improvements on Lots	14,275	7.24	14,322	7.29	14,733	7.53	11,769	6.72	12,558	6.95	13,818	7.06
Range Horses or Mules	7,615	3.86	7,522	3.83	6,506	3.31	5,918	3.38	6,315	3.50	6,749	3.45
Other Horses or Mules	262	.13	236	.12	385	.20	379	.22	468	.26	401	.21
Range Cattle	1,063	.54	1,086	.55	1,245	.63	1,177	.67	1,384	.77	1,492	.76
Other Cattle	2,834	1.44	2,148	1.09	2,931	1.49	3,956	2.26	3,470	1.92	3,832	1.96
Sheep	1,670	.85	1,233	.63	1,346	.68	1,501	.86	1,755	.97	1,855	.95
Goats	1,573	.80	1,739	.89	2,972	1.51	2,192	1.25	4,401	2.44	3,992	2.04
Swine	29	.01	17	.01	53	.03	56	.03	95	.05	97	.05
Poultry	17	.01	14	.01	57	.03	593	.34	88	.05	106	.05
Merchandise	3,035	1.54	3,135	1.60	2,875	1.46	2,124	1.21	3,971	1.81	3,397	1.74
Implements, Tools, Machinery	1,294	.66	1,003	.51	1,058	.54	798	.46	1,65	.43	834	.43
Motor Vehicles	1,830	.93	1,629	.83	2,475	1.26	3,114	1.78	4,710	2.61	5,280	2.70
Household Furnishings	411	.21	45	.02	506	.26	524	.30	1,486	.82	1,907	.97
Per'al Prop. Not Otherwise Enum.	998	.51	1,338	.68	1,047	.53	1,023	.58	545	.30	707	.36
Bus Lines	21	.01	2	.00	19	.01	161	.09	128	.07	103	.05
Car Companies	1,336	.70	1,195	.61	1,577	.80	1,463	.83	1,522	.84	2,838	1.45
Express Companies	15	.01	12	.01	13	.01	7	.01	5	.01	4	.01
Gas Companies	10,044	5.09	10,179	5.18	9,974	5.07	9,582	5.47	9,825	5.44	10,595	5.41
Power Companies	63,950	32.42	64,784	32.99	63,978	32.55	59,208	33.82	60,479	33.49	66,784	34.10
Railroad Companies	753	.38	690	.35	687	.35	610	.35	633	.35	707	.36
Telephone Companies	1,663	.84	1,636	.83	1,610	.82	1,501	.86	1,560	.87	1,846	.94
Terminal Companies												
Water Companies												
Mining Companies												
TOTALS	\$ 197,226	100.00%	\$ 196,392	100.00%	\$ 196,561	100.00%	\$ 175,076	100.00%	\$ 180,567	100.00%	\$ 195,836	100.00%

## STATE TAX COMMISSION

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

	1933		1934		1935		1936		1937		1938	
	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	\$ 6,477	9.80%	\$ 7,867	12.08%	\$ 8,302	11.92%	\$ 8,031	11.94%	\$ 8,178	12.62%	\$ 8,410	12.66%
Improved Farm Land {Dry {Irrig'ed}}	16,645	25.20	14,924	22.91	15,981	22.95	14,042	20.88	12,964	20.01	13,351	20.10
Unimproved Farm Land	4,830	7.31	4,492	6.90	4,570	6.56	4,495	6.68	2,953	4.56	3,193	4.81
Fruit Land	6,498	9.84	6,601	10.13	7,016	10.08	6,250	9.29	5,629	8.69	5,846	8.80
Grazing Land	441	.67	368	.56	412	.59	397	.59	474	.73	590	.89
Other Land	11,080	16.77	11,153	17.12	11,934	17.14	10,927	16.25	11,402	17.60	11,633	17.52
Improvements on Lots	1,222	1.85	824	1.27	914	1.31	833	1.24	752	1.16	829	1.25
Range Horses or Mules	163	.25	54	.08	323	.46	205	.30	207	.32	121	.18
Other Horses or Mules	772	1.17	851	1.31	738	1.06	794	1.18	818	1.26	860	1.29
Range Cattle	2,585	3.91	2,051	3.15	3,345	4.80	3,452	5.13	3,061	4.73	2,554	3.85
Other Cattle	1,181	1.79	881	1.35	697	1.00	628	.94	687	1.06	842	1.27
Sheep	3,398	5.14	3,939	6.05	3,303	4.75	5,158	7.67	4,184	6.46	2,725	4.10
Goats	2	.00	26	.04	24	.04	19	.03	25	.04	35	.05
Swine	29	.04	26	.04	24	.04	19	.03	4	.00	1	.00
Poultry	1,530	2.32	1,641	2.52	1,686	2.42	1,402	2.08	1,588	2.45	1,620	2.44
Merchandise	855	1.27	702	1.08	1,152	1.66	625	.93	609	.94	645	.97
Implements, Tools, Machinery	842	1.24	1,306	2.00	1,830	2.63	2,854	4.24	3,339	5.15	3,703	5.58
Motor Vehicles	1,233	1.87	1,104	1.69	1,081	1.55	995	1.48	1,100	1.70	1,161	1.75
Household Furnishings	124	.19	119	.18	66	.10	109	.16	52	.08	90	.14
Per'al Prop. Not Otherwise Enum.	3,989	6.04	3,838	5.89	3,900	5.60	3,710	5.52	4,004	6.18	257	.39
Bus Lines												
Car Companies												
Express Companies												
Gas Companies												
Power Companies												
Railroad Companies	573	.87	635	.98	656	.94	659	.98	1,013	1.57	1,224	1.84
Telephone Companies												
Terminal Companies	1,566	2.37	1,576	2.42	1,498	2.15	1,491	2.22	1,561	2.41	6,477	9.75
Water Companies												
Mining Companies	192	.29	186	.29	197	.28	178	.27	178	.27	245	.37
TOTALS	\$ 66,057	100.00%	\$ 65,138	100.00%	\$ 69,629	100.00%	\$ 67,254	100.00%	\$ 64,791	100.00%	\$ 66,412	100.00%

## STATE TAX COMMISSION

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## GARFIELD COUNTY



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

66

**GRAND COUNTY**

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 1,518	1.40	\$ 1,594	1.41	\$ 1,643	1.77
Improved Farm Land (Dry).....	5,023	4.64	5,307	4.68	5,680	5.11
Improved Farm Land (Irrigated).....	788	.73	818	.72	849	.78
Fruit Land.....	12	.01	12	.01	11	.01
Other Land.....	3,755	3.47	4,114	3.63	4,494	4.04
Improvements on Lots.....	3,068	2.83	3,047	2.69	2,978	2.78
Range Horses or Mules.....	3,718	3.43	4,273	3.77	4,535	4.08
Other Horses or Mules.....	2,381	2.20	2,318	2.04	2,447	2.20
Range Cattle.....	138	.13	84	.07	122	.11
Other Cattle.....	401	.37	353	.31	507	.46
Sheep.....	2,574	2.38	2,508	2.25	2,694	2.42
Goats.....	275	.25	292	.26	462	.43
Swine.....	6,576	6.08	7,000	6.18	7,454	6.95
Poultry.....	8	.00	1	.00	1	.00
Merchandise.....	1,359	1.26	1,436	1.27	1,502	1.40
Implements, Tools, Machinery.....	501	.46	355	.31	425	.40
Motor Vehicles.....	855	.79	815	.72	1,344	1.25
Household Furnishings.....	4	.00	14	.01	60	.06
Peral Prop. Not Otherwise Enum.....	835	.77	1,022	.90	737	.66
Bus Lines.....	46	.04	1,273	1.13	1,335	1.11
Car Companies.....	1,424	1.32	1,273	1.13	1,335	1.11
Express Companies.....	8	.01	8	.01	154	.14
Gas Companies.....	2,615	2.42	2,752	2.43	2,877	2.66
Power Companies.....	65,288	60.32	68,781	60.67	69,725	63.85
Railroad Companies.....	929	.86	878	.77	889	.81
Telephone Companies.....	1,285	1.19	1,286	1.13	1,335	1.11
Terminal Companies.....	129	.12	129	.11	154	.14
Water Companies.....	2,725	2.52	2,986	2.63	2,746	2.50
Mining Companies.....	108,246	100.00	113,368	100.00	121,765	100.00
TOTALS.....	\$ 108,246	100.00	\$ 113,368	100.00	\$ 121,765	100.00

**STATE TAX COMMISSION**

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

**IRON COUNTY**

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 23,153	8.50	\$ 23,879	9.24	\$ 22,011	8.53
Improved Farm Land (Dry).....	36	.03	31	.02	32	.01
Improved Farm Land (Irrigated).....	24,086	8.84	18,524	7.17	17,284	6.70
Fruit Land.....	27,599	10.13	12,510	4.84	14,577	5.65
Other Land.....	10,148	3.75	9,111	3.52	8,219	3.19
Improvements on Lots.....	11,569	4.25	20,269	7.84	14,803	5.74
Range Horses or Mules.....	35,132	12.90	38,130	14.75	43,272	18.71
Other Horses or Mules.....	1,458	.53	1,464	.57	1,786	.69
Range Cattle.....	101	.03	147	.06	150	.06
Other Cattle.....	1,136	.41	772	.30	513	.20
Sheep.....	1,660	.61	1,435	.55	700	.27
Goats.....	5,522	2.02	7,168	2.77	6,457	2.50
Swine.....	41	.01	3	.00	5	.00
Poultry.....	33	.01	45	.02	42	.02
Merchandise.....	23	.01	9	.00	5	.00
Implements, Tools, Machinery.....	4,534	1.69	4,854	1.88	4,475	1.73
Motor Vehicles.....	690	.25	686	.26	623	.24
Household Furnishings.....	3,227	1.18	4,044	1.56	4,830	1.89
Peral Prop. Not Otherwise Enum.....	1,475	.54	1,732	.67	1,338	.52
Airplane Companies.....	675	.25	632	.24	911	.35
Bus Lines.....	9,231	3.38	9,583	3.71	9,924	3.85
Car Companies.....	1,958	.72	1,584	.61	1,345	.51
Express Companies.....	24	.01	22	.01	22	.01
Gas Companies.....	6,927	2.54	6,563	2.54	6,014	2.33
Power Companies.....	83,277	30.57	78,779	30.47	73,947	28.66
Railroad Companies.....	1,496	.55	1,289	.50	3,347	1.30
Telephone Companies.....	7,685	2.90	7,722	2.99	5,172	2.00
Terminal Companies.....	8,797	3.23	6,142	2.38	9,490	3.63
Water Companies.....	272,341	100.00	325,528	100.00	358,008	100.00
Mining Companies.....	272,341	100.00	325,528	100.00	358,008	100.00
TOTALS.....	\$ 272,341	100.00	\$ 325,528	100.00	\$ 358,008	100.00

**STATE TAX COMMISSION**

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\*NOTE: Utah Parks property, other than rolling stock, included in Telephone Companies. Entire property heretofore classed as Bus Companies.



## STATEMENT NO. 32

## STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

## JUAB COUNTY

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 13,060	5.38	\$ 13,139	5.32	\$ 11,437	4.90
Improved Farm Land (Dry).....	16,940	6.98	17,074	6.92	12,436	5.09
Unimproved Farm Land.....	13,931	5.74	13,614	5.61	10,401	4.25
Fruit Land.....	3,670	1.51	3,514	1.42	2,297	.94
Grazing Land.....	148	.06	135	.05	133	.05
Other Land.....	10,156	4.20	10,505	4.25	9,913	4.06
Improvements on Lots.....	702	.29	459	.19	426	.17
Range Horses or Mules.....	34,430	14.20	34,509	13.98	27,933	11.20
Other Horses or Mules.....	2,243	.92	2,261	.92	1,552	.67
Range Cattle.....	165	.07	184	.07	172	.07
Other Cattle.....	1,583	.65	1,287	.52	669	.29
Sheep.....	874	.36	638	.26	1,342	.58
Goats.....	7,438	3.07	6,538	2.65	689	.30
Swine.....	2	.00	.00	.00	7,244	3.12
Poultry.....	48	.02	38	.02	1	.00
Merchandise.....	238	.10	167	.07	56	.02
Implement, Tools, Machinery.....	3,605	1.49	4,300	1.74	168	.07
Motor Vehicles.....	1,631	.69	1,707	.70	4,241	1.82
Household Furnishings.....	2,625	1.08	3,064	1.24	1,516	.65
Per'al Prop. Not Otherwise Enum.....	3,523	1.45	3,490	1.41	4,712	2.03
Airplane Companies.....	867	.36	314	.13	3,165	1.36
Bus Lines.....					227	.09
Car Companies.....	224	.09	185	.07	348	.14
Express Companies.....	2,316	.96	1,993	.81	2,637	1.08
Gas Companies.....	18	.01	13	.01	11	.01
Power Companies.....						
Railroad Companies.....	5,533	2.31	5,539	2.24	5,554	2.39
Telephone Companies.....	94,247	38.85	94,242	38.16	82,612	35.53
Terminal Companies.....	1,355	.56	1,234	.50	1,213	.50
Water Companies.....	4,356	1.80	4,381	1.77	3,983	1.72
Mining Companies.....						
TOTALS.....	15,834	6.53	21,409	8.67	34,196	14.71
	\$242,563	100.00	\$246,950	100.00	\$282,488	100.00
					\$218,784	100.00
					\$240,723	100.00

## 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

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 3,495	7.63	\$ 3,497	7.40	\$ 3,413	8.06
Improved Farm Land (Dry).....	246	.54	263	.56	211	.50
Unimproved Farm Land.....	4,027	8.79	4,174	8.83	3,485	8.23
Fruit Land.....	117	.26	96	.20	47	.11
Grazing Land.....	14,694	32.06	13,841	28.24	11,694	27.61
Other Land.....	1,136	2.48	832	1.76	864	2.04
Improvements on Lots.....	9,827	21.44	9,646	20.42	8,572	20.24
Range Horses or Mules.....	1,412	3.08	1,248	2.64	941	2.22
Other Horses or Mules.....	8	.02	47	.10	29	.06
Range Cattle.....	286	.62	326	.69	335	.71
Other Cattle.....	756	1.65	834	1.76	1,186	2.82
Sheep.....	439	.95	442	.94	503	1.19
Goats.....	2,946	6.43	4,392	9.30	2,968	7.01
Swine.....	130	.28	253	.54	148	.35
Poultry.....	15	.03	9	.02	13	.03
Merchandise.....	919	2.00	1,315	2.78	3	.01
Motor Vehicles.....	374	.82	508	1.08	1,759	4.15
Household Furnishings.....	939	2.05	945	2.00	281	.66
Per'al Prop. Not Otherwise Enum.....	1,564	3.41	1,337	2.85	1,733	4.09
Bus Lines.....	295	.65	851	.74	1,407	3.32
Car Companies.....	1,338	2.92	1,280	2.71	170	.40
Express Companies.....					940	2.22
Gas Companies.....						
Power Companies.....						
Railroad Companies.....						
Telephone Companies.....						
Terminal Companies.....						
Water Companies.....						
Mining Companies.....						
TOTALS.....	13	.03	13	.03	36	.09
	\$ 45,830	100.00	\$ 47,241	100.00	\$ 42,349	100.00
					\$ 46,005	100.00
					\$ 52,611	100.00

## STATE TAX COMMISSION



## STATEMENT NO. 34

## STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

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## MILLARD COUNTY

MILLARD COUNTY											
1933		1934		1935		1936		1937		1938	
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
\$ 15,314	4.26%	13,020	4.55%	13,160	4.65%	11,248	4.72%	10,348	4.57%	10,005	4.17%
9,780	2.71	4,665	1.63	4,362	1.48	3,491	1.46	3,076	1.36	2,780	1.06
73,397	20.44	46,879	16.38	47,484	16.79	36,979	15.52	31,586	13.95	32,647	13.60
12,474	3.47	8,999	3.11	7,668	2.71	4,104	1.72	768	.34	509	.21
19,443	5.41	15,581	5.45	17,722	6.27	14,039	5.89	8,877	3.92	8,959	3.73
2,407	.67	2,028	.71	1,810	.64	774	.32	1,480	.65	2,531	1.06
33,078	9.21	29,088	10.17	29,125	10.30	22,331	9.40	20,175	8.91	21,716	9.04
9,179	2.56	6,865	2.40	6,560	2.32	4,587	1.92	3,698	1.63	4,197	1.75
34	.01	20	.01	80	.03	44	.02	19	.01	4	.00
1,742	.49	1,690	.59	1,617	.57	1,394	.58	1,158	.51	1,410	.59
4,650	1.29	3,407	1.19	3,128	1.10	3,521	1.48	2,970	1.31	3,574	1.49
3,145	.88	2,876	.83	1,831	.65	1,717	.72	1,703	.75	1,986	.83
17,786	4.95	12,656	4.42	11,115	3.93	16,431	6.90	18,767	8.29	19,216	8.00
55	.02	36	.01	40	.01	73	.03	72	.03	133	.06
175	.05	183	.06	148	.05	157	.07	169	.07	143	.06
6,394	1.78	5,599	1.96	5,364	1.90	4,190	1.76	4,015	1.77	5,616	2.32
1,449	.40	1,201	.42	1,175	.42	923	.39	759	.34	1,373	.57
3,486	.97	3,615	1.26	5,078	1.80	4,918	2.06	5,857	2.59	6,603	2.75
2,163	.60	2,086	.73	2,070	.73	1,874	.79	1,806	.71	2,104	.88
1,340	.37	880	.31	421	.15	488	.20	88	.02	504	.21
278	.08	170	.06	427	.15	520	.22	609	.26	421	.18
3,124	.87	2,418	.85	3,081	1.09	2,595	1.09	2,770	1.22	671	.28
24	.01	24	.01	24	.01	13	.01	8	.00	4,345	1.81
3,237	.90	2,964	1.04	2,953	1.04	2,682	1.12	3,206	1.42	3,698	1.54
128,740	35.85	114,247	39.93	113,757	40.22	94,378	39.61	97,900	43.23	99,337	41.37
2,241	.62	1,837	.64	1,837	.65	1,545	.65	1,601	.71	1,601	.67
3,898	1.07	3,495	1.22	3,525	1.25	3,065	1.29	3,070	1.35	3,901	1.62
210	.06	183	.06	185	.07	156	.06	190	.08	128	.05
\$359,133	100.00	\$286,112	100.00	\$282,808	100.00	\$238,277	100.00	\$226,485	100.00	\$240,139	100.00
TOTALS											

## STATE TAX COMMISSION

## STATEMENT NO. 35

## STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

## MORGAN COUNTY

MORGAN COUNTY												
1933		1934		1935		1936		1937		1938		
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	
\$	1,136	71	1,126	75	1,185	80	1,102	82	1,173	80	1,332	88
	1,520	95	1,333	89	1,166	79	1,082	80	1,163	79	1,158	79
	16,002	10.02	15,335	10.41	13,539	9.14	12,121	8.98	13,192	8.95	13,414	8.83
	448	28	362	24	353	24	276	20	281	19	279	18
City and Town Lots.....	24,467	15.32	23,384	15.81	22,798	15.40	21,011	15.56	22,407	15.20	22,639	14.90
Improved Farm Land (Dry {Irrigated})	719	45	569	38	719	49	533	39	660	45	583	39
Unimproved Farm Land.....	6,820	4.27	6,480	4.35	6,690	4.52	5,404	4.00	5,856	3.97	6,926	4.56
Fruit Land.....	3,345	2.10	4,335	2.91	4,233	2.89	3,275	2.43	3,520	2.39	3,591	2.36
Grazing Land.....	65	04	74	05	58	04	164	12	135	09	144	10
Other Land.....	372	23	374	25	349	24	336	25	362	25	309	20
Improvements on Lots.....	936	59	730	49	672	46	585	43	689	45	653	43
Range Horses or Mules.....	888	56	685	46	623	42	753	56	776	51	776	51
Other Cattle.....	247	15	736	49	389	26	566	42	1,000	68	1,083	71
Sheep.....												
Goats.....												
Swine.....	15	01	14	01	20	01	26	02	34	02	29	02
Poultry.....	153	10	120	08	67	05	76	06	81	05	78	05
Merchandise.....	1,664	1.04	1,298	87	1,220	82	1,183	88	1,137	77	1,764	1.16
Implement, Tools, Machinery.....	1,513	95	1,497	1.00	1,138	77	955	71	961	65	971	64
Motor Vehicles.....	2,092	75	1,297	87	1,615	1.09	1,774	1.31	2,384	1.62	2,720	1.79
Household Furnishings.....	707	44	787	53	748	50	605	45	632	43	674	44
Per'al Prop. Not Oth'wise Enum.	327	20	260	17	114	08	58	04	62	04	111	07
Airplane Companies.....												
Bus Lines.....	64	04	45	03	111	08	166	12	217	15	215	14
Car Companies.....	839	53	698	47	910	61	872	65	921	62	1,528	1.01
Express Companies.....	3	00	3	00	3	00	3	00	2	00	3	00
Gas Companies.....	4,683	2.93	4,588	3.08	6,104	4.12	5,606	4.15	7,100	4.82	8,142	5.36
Power Companies.....	8,436	5.28	7,938	5.32	7,949	5.37	7,395	5.48	7,981	5.41	8,366	5.56
Railroad Companies.....	63,829	39.96	61,240	41.06	61,439	41.49	56,970	42.19	61,781	41.90	61,393	40.41
Telephone Companies.....	1,076	67	948	64	951	64	878	65	941	64	877	58
Telephone Companies.....	1,130	71	1,103	74	1,114	75	1,058	78	1,133	77	1,403	92
Terminal Companies.....												
Water Companies.....												
Mining Companies.....												
TOTALS.....	17,122	10.72	11,406	7.65	11,746	7.93	10,192	7.55	10,855	7.36	10,645	7.01
	\$159,728	100.00	\$149,165	100.00	\$148,073	100.00	\$135,025	100.00	\$147,434	100.00	\$151,923	100.00

## STATE TAX COMMISSION

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## PIUTE COUNTY

PIUTE COUNTY

# PIUTE COUNTY

## ANNUAL REPORT OF PROPERTY

	1933			1934			1935			1936			1937			1938		
	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	1,469	3.13	1,497	3.23	1,467	3.19	1,348	2.92	1,142	2.53	1,437	2.84	1,437	2.84	1,437	2.84	1,437	2.84
Improved Farm Land {Dry	1,024	2.18	370	.80	935	2.04	820	1.78	330	.73	57	1.1	57	1.1	57	1.1	57	1.1
Improved Farm Land {Irrigated}	15,572	33.14	15,282	32.95	15,171	33.03	13,864	30.01	13,094	28.95	15,033	29.74	15,033	29.74	15,033	29.74	15,033	29.74
Unimproved Farm Land	3,729	7.94	4,992	10.76	3,607	7.85	3,368	7.34	4,063	8.98	3,783	7.48	3,783	7.48	3,783	7.48	3,783	7.48
Fruit Land																		
Grazing Land																		
Other Land	1,501	3.19	1,547	3.33	1,481	3.22	1,392	3.01	1,303	2.88	1,302	2.58	1,302	2.58	1,302	2.58	1,302	2.58
Improvements on Lots	1,193	2.41	1,177	.38	162	.35	1,146	.32	178	.39	255	.50	255	.50	255	.50	255	.50
Range Horses on Acreage	4,060	8.64	4,180	9.01	4,094	8.91	3,897	8.29	3,447	7.62	4,890	8.68	4,890	8.68	4,890	8.68	4,890	8.68
Other Horses or Mules	2,136	4.54	2,194	4.73	2,085	4.54	1,991	4.31	1,890	4.18	2,398	4.74	2,398	4.74	2,398	4.74	2,398	4.74
Range Cattle	145	.31	160	.35	127	.28	116	.25	84	.19	104	.21	104	.21	104	.21	104	.21
Other Cattle	267	.57	233	.51	279	.61	306	.66	383	.81	420	.83	420	.83	420	.83	420	.83
Sheep	1,930	4.11	1,457	3.14	1,435	3.12	1,757	3.80	1,712	3.79	1,986	3.93	1,986	3.93	1,986	3.93	1,986	3.93
Goats	453	.96	84	.18	295	.64	472	1.02	716	1.58	925	1.83	925	1.83	925	1.83	925	1.83
Swine	773	1.64	798	1.72	1,410	3.07	1,139	2.47	1,123	2.48	1,051	2.08	1,051	2.08	1,051	2.08	1,051	2.08
Poultry	48	.10	10	.02	3	.01												
Merchandise	83	.07	14	.03	42	.09	70	.15	84	.19	85	.17	85	.17	85	.17	85	.17
Implement, Tools, Machinery	1,278	2.72	1,021	2.20	1,035	2.25	1,083	2.34	1,188	2.62	1,393	2.83	1,393	2.83	1,393	2.83	1,393	2.83
Motor Vehicles	642	1.36	668	1.44	550	1.20	804	1.74	659	1.45	1,897	3.61	1,897	3.61	1,897	3.61	1,897	3.61
Household Furnishings	830	1.77	961	2.07	1,218	2.65	1,597	3.46	2,110	4.66	2,503	4.95	2,503	4.95	2,503	4.95	2,503	4.95
Per al Prop. Not Otherwise Enum.	555	1.18	577	1.24	961	2.09	953	2.06	1,068	2.36	1,375	2.72	1,375	2.72	1,375	2.72	1,375	2.72
Bus Lines	309	.66	327	.70	2	.00	249	.54										
Car Companies	9	.02	10	.02	23	.05	20	.04	51	.11	40	.08	40	.08	40	.08	40	.08
Express Companies	120	.25	104	.22	133	.29	123	.27	136	.30	34	.07	34	.07	34	.07	34	.07
Gas Companies	1	.00	1	.00	1	.00												
Power Companies																		
Railroad Companies																		
Telephone Companies	900	1.91	875	1.89	840	1.83	848	1.84	1,059	2.34	1,298	2.57	1,298	2.57	1,298	2.57	1,298	2.57
Telegraph Companies	4,643	9.88	4,557	9.82	4,355	9.48	4,048	8.76	4,362	9.64	4,309	8.52	4,309	8.52	4,309	8.52	4,309	8.52
Terminal Companies	35	.08	33	.07	31	.07	28	.06	28	.06	31	.06	31	.06	31	.06	31	.06
Water Companies	628	1.34	656	1.41	650	1.42	637	1.38	708	1.62	757	1.50	757	1.50	757	1.50	757	1.50
Mining Companies																		
TOTALS	3,681	7.83	3,583	7.72	3,518	7.66	5,151	11.15	4,300	9.51	3,558	7.08	3,558	7.08	3,558	7.08	3,558	7.08
	\$ 46,985	100.00	\$ 46,405	100.00	\$ 45,938	100.00	\$ 46,192	100.00	\$ 45,222	100.00	\$ 50,555	100.00	\$ 50,555	100.00	\$ 50,555	100.00	\$ 50,555	100.00

## RICH COUNTY

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged
	Percent- age of Total Tax	Percent- age of Total Tax	Percent- age of Total Tax	Percent- age of Total Tax	Percent- age of Total Tax	Percent- age of Total Tax
City and Town Lots.....	\$ 870	\$ 884	\$ 888	\$ 836	\$ 875	\$ 908
Improved Farm Land {Dry {Irrigated}	1.55%	1.54%	1.68%	1.80%	1.76%	1.87%
Unimproved Farm Land.....	434	498	301	256	273	313
Fruit Land.....	13,279	13,498	12,981	11,027	11,672	11,189
Grazing Land.....	5,791	5,928	5,725	4,860	5,138	5,075
Other Land.....	15,924	16,624	16,232	14,054	15,042	14,596
Improvements on Lots.....	561	307	424	256	282	313
Range Horses or Mules.....	3,202	3,279	3,383	2,852	3,007	2,878
Other Horses or Mules.....	2,782	2,762	2,476	1,807	1,931	2,242
Range Cattle.....	223	236	238	252	289	260
Other Cattle.....	342	353	329	282	245	251
Sheep.....	4,315	3,792	2,064	2,262	3,377	2,503
Goats.....	584	624	387	423	500	546
Poultry.....	23	22	20	20	2,393	2,048
Merchandise.....	.04	.04	.04	.04	.04	.06
Implement, Tools, Machinery.....	739	786	742	683	714	832
Motor Vehicles.....	792	861	695	511	512	544
Household Furnishings.....	699	832	818	836	959	1,172
Per al Prop. Not Otherwise Enum.	550	553	526	439	438	462
Bus Lines.....	38	41	7	17	18	21
Car Companies.....	.07	.07	.01	.04	.04	.04
Express Companies.....	3	3	7	24	19	28
Gas Companies.....	758	774	735	626	759	867
Railroad Companies.....	1.35	1.35	1.39	1.35	1.52	1.79
Telephone Companies.....	52	47	45	39	41	27
Terminal Companies.....	494	501	482	416	447	491
Water Companies.....	.88	.87	.91	.90	.90	1.01
Mining Companies.....	961	982	940	798	846	819
TOTALS.....	1.71	1.71	1.77	1.72	1.70	1.69
	\$ 56,038	\$ 57,497	\$ 52,991	\$ 46,411	\$ 49,810	\$ 48,433



## STATEMENT NO. 38

## STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

## SALT LAKE COUNTY

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	1933	1934	1935	1936	1937	1938
	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged
	Percent of Total Tax	Percent of Total Tax	Percent of Total Tax	Percent of Total Tax	Percent of Total Tax	Percent of Total Tax
City and Town Lots	\$1,870,106	\$1,874,236	\$1,852,311	\$1,746,422	\$1,418,101	\$1,261,853
Improved Farm Land {Dry {Irrig'ed}}	5,598	5,646	5,818	6,328	5,939	5,112
Unimproved Farm Land	199,105	193,032	184,825	186,004	183,904	141,167
Fruit Land	5,265	5,071	4,925	4,850	4,713	4,589
Grazing Land	1,756	1,461	1,380	1,350	1,237	1,087
Other Land	35,974	4,477	4,419	4,380	4,287	4,187
Improvements on Lots	16,208	29,139	25,997	27,667	26,966	25,989
Range Horses or Mules	2,854,470	2,696,306	2,675,230	2,279,366	2,415,890	2,419,244
Other Horses or Mules	232,724	282,222	34,366	212,543	227,084	210,877
Range Cattle	1,896	2,138	1,742	1,441	1,596	1,483
Other Cattle	5,149	4,773	3,800	3,388	4,580	4,775
Sheep	308	710	1,113	410	774	716
Goats	42	57	149	46	61	45
Poultry	67	203	235	227	258	188
Merchandise	1,705	2,359	2,101	1,945	2,810	2,731
Implement, Tools, Machinery	391,866	425,553	410,172	394,868	449,870	568,348
Motor Vehicles	226,617	221,266	210,621	181,944	203,729	209,147
Household Furnishings	129,827	146,395	176,450	197,567	251,470	303,594
Per'al Prop. Not Oth'wise Enum.	254,640	261,434	339	239,251	269,451	268,753
Airplane Companies	8,663	12,531	8,856	10,785	11,474	9,206
Bus Lines	981	983	1,810	2,113	2,318	2,451
Car Companies	10,339	8,747	11,491	10,250	10,956	8,302
Gas Companies	1,109	1,058	1,113	1,113	1,215	1,727
Power Companies	60,590	63,314	942	940	1,215	1,236
Railroad Companies	236,002	239,484	272,546	272,546	300,404	103,502
Telephone Companies	502,780	500,821	292,538	277,312	292,147	350,232
Telegraph Companies	9,843	9,613	495,564	440,462	455,360	464,768
Terminal Companies	122,669	126,159	9,728	138,981	23,108	9,826
Water Companies	31,208	31,075	127,215	30,614	137,640	138,554
Mining Companies	6,009	6,265	31,153	30,614	31,252	38,053
TOTALS	382,831	492,597	623,054	762,840	1,171,809	1,655,950
	\$7,656,347/100.00	\$7,713,046/100.00	\$7,798,986/100.00	\$7,199,446/100.00	\$7,656,390/100.00	\$8,233,336/100.00

## STATE TAX COMMISSION

## STATEMENT NO. 39

## STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

## SAN JUAN COUNTY

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged	Taxes Charged
	Percent of Total Tax	Percent of Total Tax	Percent of Total Tax	Percent of Total Tax	Percent of Total Tax	Percent of Total Tax
City and Town Lots	\$ 1,021	2,21	3,132	2,86	2,90	1,198
Improved Farm Land {Dry {Irrig'ed}}	4,360	9,43	2,389	4,94	5,06	2,56
Unimproved Farm Land	4,641	10,03	3,845	3,409	8,15	2,107
Fruit Land	1,965	17,22	10,172	21,02	20,26	3,751
Grazing Land	2,285	4,94	3,319	3,788	3,722	7,100
Other Land	2,147	4,64	622	544	8,91	5,565
Improvements on Lots	5,499	6,415	5,882	5,012	12,99	6,687
Range Horses or Mules	2,345	5,07	2,182	1,251	2,49	1,255
Other Horses or Mules	44	34	125	125	242	176
Range Cattle	586	1,27	784	461	379	471
Other Cattle	5,254	11,86	5,811	5,456	13,05	6,070
Sheep	661	471	662	572	426	1,001
Goats	6,425	13,89	6,972	5,697	14,38	6,176
Swine	1	.00	2	1	2	8
Poultry	904	1,96	10	10	3	.02
Merchandise	250	.50	1,554	3,21	1,00	1,429
Implement, Tools, Machinery	478	1,03	492	1,263	3,22	3,07
Household Furnishings	6	.01	1,047	2,24	2,45	883
Per'al Prop. Not Oth'wise Enum.	67	.14	191	146	1,572	1,910
Bus Lines	67	.14	117	71	10	259
Car Companies	1,077	2,33	5	6	28	11
Express Companies					20	.04
Gas Companies						
Power Companies						
Railroad Companies						
Telephone Companies						
Telegraph Companies						
Terminal Companies						
Water Companies						
Mining Companies						
TOTALS	\$ 46,250/100.00	\$ 44,188/100.00	\$ 48,392/100.00	\$ 41,805/100.00	\$ 41,771/100.00	\$ 46,596/100.00

## STATE TAX COMMISSION

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## STATEMENT NO. 40

## STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

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## SANPETE COUNTY

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots	\$ 29,509	8.86	\$ 29,757	9.23	\$ 27,332	8.37
Improved Farm Land {Dry}	3,461	1.96	5,537	1.73	5,392	1.65
Unimproved Farm Land {Irrigated}	73,645	22.37	64,992	20.30	66,949	20.51
Fruit Land	9,741	2.96	8,283	2.59	8,602	2.64
Grazing Land	18,015	5.47	18,059	5.64	18,001	5.58
Other Land	3,297	1.00	2,778	.87	2,392	.73
Improvements on Lots	65,459	19.89	65,782	20.55	66,519	20.37
Range Horses or Mules	15,028	4.56	15,027	4.59	17,285	5.36
Other Horses or Mules	462	.14	382	.12	482	.15
Range Cattle	1,685	.51	1,690	.53	1,463	.45
Other Cattle	3,535	1.08	2,710	.83	2,626	.77
Sheep	4,103	1.25	3,075	.96	2,471	.76
Goats	2,595	.79	5,119	1.60	3,174	.97
Swine	59	.02	88	.02	56	.02
Poultry	349	.11	349	.11	349	.11
Merchandise	10,465	3.06	13,450	4.20	12,487	3.83
Implement, Tools, Machinery	10,056	3.06	10,431	3.26	9,737	2.98
Motor Vehicles	6,890	1.73	5,581	1.71	7,155	2.19
Household Furnishings	6,946	2.11	6,749	2.11	6,768	2.07
Per'al Prop. Not Otherwise Enum.	368	.11	297	.09	253	.08
Bus Lines	99	.03	122	.04	96	.03
Car Companies	1,800	.55	1,490	.46	2,004	.61
Express Companies	25	.01	23	.01	24	.01
Gas Companies	4,044	1.23	4,091	1.23	4,090	1.25
Railroad Companies	51,416	15.62	50,074	15.64	50,294	15.40
Telephone Companies	616	.19	559	.17	564	.17
Terminal Companies	3,078	.94	3,123	.97	3,188	.98
Water Companies	573	.17	579	.18	581	.17
Mining Companies						
TOTALS	\$329,119	100.00	\$320,167	100.00	\$326,512	100.00
					\$271,235	100.00
					\$304,151	100.00
					\$310,511	100.00

## STATE TAX COMMISSION

STATEMENT NO. 41  
STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

## SEVIER COUNTY

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots	\$ 31,562	10.03	\$ 31,152	10.04	\$ 29,402	10.22
Improved Farm Land {Dry}	95	.03	96	.03	85	.03
Unimproved Farm Land {Irrigated}	75,685	24.06	73,261	23.62	67,408	23.44
Fruit Land	9,782	3.09	9,172	2.96	8,788	3.06
Grazing Land	8,497	2.70	7,468	2.41	7,065	2.46
Other Land	3,544	1.13	2,240	.72	2,399	.83
Improvements on Lots	66,841	21.24	67,226	21.67	63,333	22.02
Range Horses or Mules	11,422	3.63	11,267	3.63	10,191	3.54
Other Horses or Mules	418	.13	354	.11	375	.13
Range Cattle	1,697	.54	1,935	.62	1,767	.61
Other Cattle	4,154	1.32	3,497	1.13	3,078	1.07
Sheep	4,363	1.39	3,625	1.17	2,711	.94
Goats	2,220	.71	2,747	1.21	3,168	1.10
Swine	19	.01	87	.03	114	.04
Poultry	108	.03	102	.03	116	.04
Merchandise	507	.16	429	.14	357	.13
Implement, Tools, Machinery	10,002	3.18	11,980	3.86	10,464	3.64
Motor Vehicles	5,413	1.72	4,764	1.54	4,495	1.56
Household Furnishings	7,061	2.24	6,873	2.22	7,982	2.78
Per'al Prop. Not Otherwise Enum.	6,110	1.94	5,889	1.90	5,550	1.93
Bus Lines	177	.06	589	.20	111	.04
Car Companies	85	.03	95	.03	79	.03
Express Companies	1,579	.50	1,370	.44	1,682	.58
Gas Companies	12	.00	12	.00	11	.00
Railroad Companies	4,778	1.52	4,857	1.57	4,485	1.56
Telephone Companies	43,391	13.79	42,363	13.66	38,888	13.52
Terminal Companies	404	.13	367	.12	339	.12
Water Companies	5,330	1.69	5,888	1.74	5,009	1.74
Mining Companies						
TOTALS	\$314,632	100.00	\$310,152	100.00	\$287,592	100.00
					\$246,547	100.00
					\$257,006	100.00
					\$267,054	100.00

## STATE TAX COMMISSION

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CHARGED AGAINST EACH CLASS OF PROPERTY

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STATE TAX COMMISSION

## STATEMENT NO. 43

## STATE TAX COMMISSION

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## STATEMENT NO. 44

## STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

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## UINTAH COUNTY

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 6,424	3.63	\$ 6,817	3.52	\$ 6,442	3.79
Improved Farm Land (Dry).....	26,784	15.12	28,857	14.92	24,622	14.47
Unimproved Farm Land (Irrigated).....	10,231	5.77	11,106	5.74	9,063	5.38
Grazing Land.....	10,406	5.87	11,648	6.02	11,672	6.50
Other Land.....	1,254	.71	1,963	.50	949	.53
Improvements on Lots.....	22,248	12.56	21,609	11.17	18,693	10.40
Range Horses or Mules.....	13,095	7.39	14,719	7.61	11,860	6.60
Other Horses or Mules.....	537	.30	623	.32	779	.43
Range Cattle.....	1,707	.96	2,232	1.16	2,027	1.13
Other Cattle.....	4,353	2.46	4,470	2.31	3,772	2.12
Sheep.....	3,500	1.97	3,450	1.78	3,390	1.89
Goats.....	9,301	5.25	13,725	7.10	14,048	7.82
Swine.....	65	.04	62	.03	160	.09
Poultry.....	45	.03	12	.01	28	.02
Merchandise.....	4,781	2.70	6,338	3.28	6,616	3.68
Implements, Tools, Machinery.....	2,418	1.36	2,435	1.26	2,072	1.15
Motor Vehicles.....	3,294	1.86	4,202	2.17	5,841	3.81
Household Furnishings.....	3,759	2.12	4,057	2.10	4,210	2.34
Per al Prop. Not Otherwise Enum.....	1,636	.92	914	.47	1,065	.59
Bus Lines.....	29	.02	21	.01	53	.03
Car Companies.....	1	.00	1	.00	1	.00
Express Companies.....	1,595	.90	1,680	.87	1,583	.85
Gas Companies.....	3,501	1.98	4,444	2.30	4,938	2.75
Power Companies.....	5,260	2.97	5,691	2.95	5,255	2.92
Railroad Companies.....	3,008	1.70	3,586	1.85	3,176	1.77
Telephone Companies.....	10	.01	11	.01	7	.00
Terminal Companies.....	37,937	21.41	39,734	20.54	32,139	17.89
Water Companies.....	177,184	100.00	193,407	100.00	179,693	100.00
Mining Companies.....	1,179,693	65.42	1,399,423	72.39	1,488,379	83.96
TOTALS.....	\$1,179,693	100.00	\$1,399,423	100.00	\$1,488,379	100.00

## STATE TAX COMMISSION

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

111

## UTAH COUNTY

	1933	1934	1935	1936	1937	1938
	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax	Taxes Charged	Percent of Total Tax
City and Town Lots.....	\$ 138,890	8.76	\$ 145,171	9.01	\$ 133,078	8.80
Improved Farm Land (Dry).....	7,432	.47	10,103	6.33	124,597	8.90
Unimproved Farm Land (Irrigated).....	241,151	15.22	231,841	14.38	200,875	14.35
Fruit Land.....	9,424	.59	10,874	.67	7,748	.55
Grazing Land.....	12,037	.76	11,739	.73	11,223	.75
Other Land.....	34,881	2.20	32,408	2.01	24,170	1.73
Improvements on Lots.....	1,413	.09	736	.05	21,579	1.45
Range Horses or Mules.....	279,388	17.63	291,286	18.07	243,138	16.34
Other Horses or Mules.....	132,411	8.35	136,067	8.44	129,728	8.72
Range Cattle.....	469	.03	369	.02	1,188	.08
Other Cattle.....	3,668	.23	3,785	.23	256,199	16.97
Sheep.....	5,684	.36	4,389	.27	124	.01
Goats.....	8,303	.52	6,570	.41	3,369	.22
Swine.....	1,829	.12	4,018	.25	4,674	.32
Poultry.....	100	.01	108	.01	6,651	.45
Merchandise.....	3,302	.21	2,833	.18	4,114	.28
Implements, Tools, Machinery.....	62,772	3.96	63,366	3.93	115	.01
Motor Vehicles.....	49,429	3.12	62,892	4.16	3,007	.21
Household Furnishings.....	30,663	1.93	46,336	3.06	60,122	4.30
Per al Prop. Not Otherwise Enum.....	27,057	1.71	38,396	2.54	44,121	2.96
Airplane Companies.....	5,046	.32	24,626	1.63	54,671	3.67
Bus Lines.....	513	.03	5,304	.33	23,231	1.56
Car Companies.....	8,325	.53	456	.03	4,624	.31
Express Companies.....	86	.01	7,134	.44	1,582	.10
Gas Companies.....	7,481	.47	9,099	.60	167	.01
Power Companies.....	132,863	8.38	9,265	.61	850	.06
Railroad Companies.....	306,284	19.33	122,716	8.11	7,968	.54
Telephone Companies.....	2,816	.18	257,902	19.03	13,282	.88
Terminal Companies.....	21,080	1.33	20,356	1.34	9,826	.66
Mining Companies.....	49,846	3.15	59,002	3.90	135,196	9.09
TOTALS.....	\$1,584,643	100.00	\$1,611,842	100.00	\$1,509,529	100.00

## STATE TAX COMMISSION



STATEMENT NO. 46

STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL  
CHARGED AGAINST EACH CLASS OF PROPERTY

WASATCH COUNTY

	1933			1934			1935			1936			1937			1938		
	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.....	\$ 17,745	13.76		\$ 17,891	14.18		\$ 17,785	13.48		\$ 4,788	4.01		\$ 5,006	3.92		\$ 5,479	4.08	
Improved Farm Land {Dry {	25	.02		35	.03		47	.04		43	.04		46	.04		46	.03	
Improved Farm Land {Irrig'ed}	24,818	18.46		25,228	18.59		24,845	18.87		21,593	18.09		22,953	17.99		24,307	18.22	
Unimproved Farm Land.....	1,625	1.21		1,665	1.23		1,695	1.24		1,463	1.23		1,546	1.21		1,650	1.10	
Fruit Land.....	7						2			2			2			2		
Grazing Land.....	19,412	14.44		19,406	14.30		18,986	14.42		16,451	13.79		17,641	13.83		18,809	12.55	
Other Land.....	35	.03								146	.12		164	.13		277	.18	
Improvements on Lots.....	16,613	12.36		16,688	12.30		16,181	12.29		13,360	11.20		13,908	10.90		15,603	10.41	
Improvements on Acreage.....	7,121	5.30		7,266	5.36		7,341	5.57		5,876	4.92		6,274	4.92		6,826	4.56	
Range Horses or Mules.....	54	.04		83	.06		64	.05		49	.04		39	.03		55	.04	
Other Horses or Mules.....	543	.40		543	.40		576	.44		556	.47		569	.45		543	.36	
Range Cattle.....	1,668	1.24		1,298	.96		1,190	.90		1,504	1.26		1,544	1.21		1,687	1.13	
Other Cattle.....	1,560	1.16		1,276	.94		1,272	.96		1,584	1.33		1,711	1.34		1,817	1.21	
Sheep.....	283	.21		941	.69		408	.31		421	.35		486	.38		481	.32	
Goats.....	1						1			1			1			2		
Swine.....	12	.01		13	.01		16	.01		11	.01		13	.01		10		
Poultry.....	44	.03		52	.04		51	.04		67	.06		111	.09		90	.06	
Merchandise.....	4,677	3.48		4,129	3.04		3,207	2.44		3,614	3.03		3,150	2.47		4,752	3.17	
Implements, Tools, Machinery.....	850	.63		828	.61		736	.56		319	.27		326	.26		375	.25	
Motor Vehicles.....	2,026	1.51		2,026	1.49		2,706	2.06		3,291	2.76		4,127	3.23		5,288	3.53	
Household Furnishings.....	1,526	1.14		1,587	1.17		1,511	1.15		1,312	1.10		1,551	1.22		1,712	1.14	
Per'al Prop. Not Oth'wise Enum.....	331	.25		525	.39		245	.19		358	.30		203	.16		362	.24	
Airplane Companies.....																		
Bus Lines.....	42	.03		25	.02		41	.03		145	.12		137	.11		134	.09	
Car Companies.....	567	.42		489	.36		645	.49		567	.47		616	.48		1,165	.78	
Express Companies.....	5			8			8			2			1					
Gas Companies.....																		
Power Companies.....	14,145	10.52		14,354	10.53		14,097	10.71		12,115	10.15		13,929	10.92		13,198	8.81	
Railroad Companies.....	22,595	16.81		22,854	16.85		21,513	16.34		19,112	16.01		20,212	15.84		19,660	13.12	
Telephone Companies.....	152	.11		151	.11		136	.10		118	.10		125	.10		146	.10	
Telegraph Companies.....	1,550	1.15		2,211	1.63		1,979	1.50		1,800	1.51		1,908	1.49		2,181	1.46	
Terminal Companies.....																		
Water Companies.....																		
Mining Companies.....																		
TOTALS.....	6,876	5.12		6,517	4.80		6,796	5.16		8,663	7.26		9,284	7.27		23,200	15.48	
	\$134,430	100.00		\$135,674	100.00		\$131,671	100.00		\$119,331	100.00		\$127,583	100.00		\$149,858	100.00	

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

WASHINGTON  
COUNTY

	1933		1934		1935		1936		1937		1938	
	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.....	\$ 17,745	13.76	17,891	14.18	17,785	13.48	17,145	13.19	18,527	12.07	21,389	13.35
Improved Farm Land (Dry {Irrig ed}).....	1,262	.98	1,168	.93	1,945	1.02	1,124	.86	1,329	.87	1,271	.79
Unimproved Farm Land.....	22,193	17.21	21,893	17.36	22,850	17.31	21,645	16.65	27,633	18.00	26,570	16.71
Fruit Land.....	1,073	.83	1,051	.83	600	.45	1,257	.97	1,285	.84	1,146	.71
Grazing Land.....	1,072	.83	1,059	.84	216	.16	87	.07	42	.03	6	.....
Other Land.....	14,354	11.13	12,933	10.25	12,820	9.72	11,944	9.19	13,364	8.70	13,363	8.34
Improvements on Lots.....	1,070	.83	853	.68	723	.55	760	.58	812	.53	633	.39
Improvements on Acreage.....	29,572	22.94	30,109	23.87	34,855	26.42	31,527	24.25	36,702	23.90	37,680	23.51
Range Horses or Mules.....	3,552	2.76	3,552	2.82	4,376	3.32	3,181	2.45	3,789	2.47	4,858	3.03
Other Horses or Mules.....	121	.09	105	.08	124	.09	90	.07	114	.07	154	.10
Range Cattle.....	694	.54	690	.55	700	.53	716	.55	797	.52	720	.45
Other Cattle.....	1,747	1.36	1,475	1.17	1,540	1.17	1,153	1.66	2,286	1.49	2,397	1.50
Sheep.....	1,593	1.24	1,172	.93	1,174	.89	1,429	1.10	1,550	1.01	1,422	.89
Goats.....	1,238	.96	1,486	1.18	1,051	.80	1,779	1.37	1,520	.99	1,303	.81
Poultry.....	299	.23	364	.29	100	.08	283	.22	444	.29	256	.16
Swine.....	2	.00	2	.00	13	.01	53	.04	21	.02	35	.02
Merchandise.....	5	.....	2	.....	9	.01	53	.04	77	.05	284	.18
Motor Vehicles.....	6,022	4.67	5,133	4.07	4,879	3.70	5,079	3.91	6,778	4.40	7,193	4.49
Household Furnishings.....	1,313	1.02	1,268	1.00	1,290	.98	993	.76	1,123	.73	1,137	.71
Per'al Prop. Not Oth'wise Enum.....	2,965	2.30	3,496	2.77	4,024	3.04	7,089	5.45	7,850	5.11	8,496	5.30
Airplane Companies.....	2,258	1.75	2,331	1.85	2,718	2.06	2,774	2.13	3,197	2.08	3,248	2.03
Bus Lines.....	1,051	.82	877	.70	517	.39	494	.38	649	.42	573	.36
Car Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	220	.14
Express Companies.....	2,934	2.28	2,988	2.37	4,059	3.07	3,721	2.86	4,454	2.90	1,319	.82
Gas Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Power Companies.....	8,434	6.54	8,306	6.58	8,205	6.22	8,661	6.66	11,657	7.59	12,617	7.87
Railroad Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Terminal Companies.....	5,381	4.17	5,335	4.23	5,279	4.00	5,405	4.16	6,264	4.08	11,208	6.99
Water Companies.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Mining Companies.....	976	.76	595	.47	695	.53	580	.45	1,281	.84	754	.47
TOTALS.....	\$128,926	100.00	\$126,132	100.00	\$131,947	100.00	\$129,990	100.00	\$153,691	100.00	\$160,258	100.00



## STATEMENT NO. 48

## STATEMENT SHOWING PROPERTY TAXES AND THE PER CENT OF THE TOTAL CHARGED AGAINST EACH CLASS OF PROPERTY

## WAYNE COUNTY

	1933			1934			1935			1936			1937			1938		
	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.....	697	3.23	\$	746	3.07	\$	797	3.06	\$	728	3.17	\$	842	3.12	\$	822	3.10	
Improved Farm Land (Dry).....	66	30		70	29		88	34		103	45		123	46		115	43	
Improved Farm Land (Irrig'ed).....	9,677	44.86		9,867	41.02		10,184	39.18		9,091	39.55		10,517	39.00		9,943	37.48	
Fruit Land.....	361	1.67		398	1.64		415	1.60		379	1.65		439	1.63		417	1.57	
Grazing Land.....	76	35		79	32		83	32		72	31		83	31		81	31	
Other Land.....	1,348	6.25		1,390	5.72		1,490	5.73		1,348	5.86		1,560	5.78		1,462	5.51	
Improvements on Lots.....	41	1.19		38	1.16		31	1.12		32	1.14		37	1.14		37	1.10	
Range Horses or Mules.....	3,104	14.39		3,239	13.33		3,467	13.34		2,864	12.46		3,348	12.41		3,351	12.63	
Other Horses or Mules.....	1,879	8.71		1,967	8.09		2,118	8.15		1,675	7.29		1,953	7.24		1,950	7.35	
Other Horses or Mules.....	39	1.18		43	1.18		65	2.25		48	2.1		41	1.15		49	1.18	
Range Cattle.....	383	1.78		413	1.70		434	1.67		436	1.89		483	1.79		488	1.84	
Other Cattle.....	1,496	6.93		1,253	5.16		1,749	6.73		2,164	9.42		2,217	8.22		2,032	7.66	
Sheep.....	53	25		29	12		75	29		85	37		118	44		98	37	
Goats.....	736	3.41		2,758	11.35		2,834	10.90		1,882	8.19		2,401	8.90		2,873	10.83	
Swine.....	11	.05		11	.04		11	.04		17	.07		29	.11		38	.14	
Poultry.....	379	1.75		447	1.84		470	1.91		487	2.12		472	1.75		409	1.54	
Merchandise, Tools, Machinery.....	486	2.25		490	2.02		449	1.73		376	1.63		411	1.53		411	1.55	
Motor Vehicles.....	389	1.81		484	2.00		669	2.57		693	3.02		411	1.53		411	1.55	
Household Furnishings.....	169	.78		190	.78		212	.82		194	.85		248	.92		253	.95	
Per'al Prop. Not Oth'wise Enum.....	22	.10		33	.13		29	.11		19	.08		18	.07		22	.08	
Bus Lines.....																		
Car Companies.....																		
Express Companies.....																		
Gas Companies.....																		
Power Companies.....																		
Railroad Companies.....	161	.75		242	1.00		275	1.06		264	1.15		361	1.32		466	1.76	
Telegraph Companies.....																		
Telephone Companies.....																		
Terminal Companies.....																		
Water Companies.....																		
Mining Companies.....																		
TOTALS.....	\$ 21,573	100.00	\$	24,297	100.00	\$	25,992	100.00	\$	22,985	100.00	\$	26,971	100.00	\$	26,532	100.00	

## STATE TAX COMMISSION

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

## WEBER COUNTY

	1933			1934			1935			1936			1937			1938		
	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.....	446,400	24.20	\$	361,623	20.57	\$	362,395	20.70	\$	326,201	21.67	\$	313,163	19.15	\$	331,263	17.91	
Improved Farm Land (Dry).....	2,983	1.16		2,853	1.16		2,704	1.15		2,812	1.15		2,757	1.17		2,963	1.16	
Improved Farm Land (Irrig'ed).....	85,908	4.66		86,408	4.92		82,980	4.74		89,396	4.61		81,344	4.39		88,971	4.81	
Unimproved Farm Land.....	13,955	.75		14,014	.80		13,292	.76		10,980	.73		12,849	.77		13,571	.73	
Fruit Land.....	3,507	.19		3,472	.20		2,971	.17		2,478	.16		2,915	.17		3,295	.18	
Grazing Land.....	9,810	.53		9,998	.57		9,800	.56		8,139	.54		9,799	.59		10,838	.59	
Other Land.....	1,979	.11		1,879	.11		1,758	.10		1,624	.11		30,524	1.84		31,552	1.71	
Improvements on Lots.....	592,219	32.11		584,964	33.28		585,927	33.46		488,873	31.15		463,033	27.87		496,025	26.81	
Improvements on Acreage.....	55,842	3.03		56,383	3.21		53,823	3.07		42,231	2.80		93,170	5.61		103,219	5.58	
Range Horses or Mules.....	135	.01		74	.00		136	.01		62	.01		39	.00		100	.01	
Other Horses or Mules.....	1,531	.08		1,568	.09		1,631	.09		1,895	.09		1,743	.10		1,808	.10	
Range Cattle.....	935	.05		805	.05		1,298	.07		1,306	.09		1,826	.08		1,380	.07	
Other Cattle.....	4,625	.25		4,284	.24		3,033	.17		3,789	.25		4,970	.30		5,440	.29	
Sheep.....	206	.01		349	.02		254	.01		369	.02		483	.03		432	.02	
Goats.....	1	.00					8	.00		10	.00		11	.00		2	.00	
Swine.....	101	.01		72	.00		197	.01		156	.01		299	.02		170	.01	
Poultry.....	362	.02		350	.02		282	.02		310	.02		371	.02		343	.02	
Merchandise, Tools, Machinery.....	94,132	5.10		101,708	5.79		98,137	5.61		91,644	6.09		107,141	6.45		163,572	8.84	
Motor Vehicles.....	42,259	2.29		39,787	2.26		39,336	2.25		34,190	2.27		34,066	2.05		37,023	2.00	
Household Furnishings.....	81,306	1.70		35,186	2.00		43,654	2.49		47,783	3.17		58,711	3.53		66,731	3.61	
Per'al Prop. Not Oth'wise Enum.....	47,119	2.56		45,554	2.59		44,479	2.54		38,163	2.54		40,720	2.45		43,436	2.35	
Airplane Companies.....	2,885	.16		2,794	.16		800	.05		257	.02		242	.01		327	.02	
Bus Lines.....	206	.01		131	.01		164	.01		217	.01		303	.02		537	.03	
Car Companies.....	19,864	1.08		15,035	.85		16,277	.93		13,482	.90		14,458	.87		19,930	1.08	
Express Companies.....	291	.01		295	.02		261	.02		230	.01		163	.01		173	.01	
Gas Companies.....	13,672	.74		13,546	.77		16,776	.96		15,003	1.00		19,155	1.15		23,133	1.25	
Power Companies.....	79,495	4.31		81,382	4.63		78,623	4.49		70,746	4.78		80,049	4.82		89,874	4.86	
Railroad Companies.....	213,155	11.56		214,636	12.21		211,065	12.05		178,705	11.88		202,266	12.17		214,895	11.62	
Telegraph Companies.....	3,351	.18		3,274	.19		3,264	.19		2,996	.20		3,656	.22		3,874	.18	
Telephone Companies.....	21,677	1.17		21,799	1.24		22,304	1.27		22,844	1.52		24,655	1.48		27,075	1.46	
Terminal Companies.....	54,383	2.95		53,197	3.01		53,291	3.04		49,214	3.27		52,235	3.15		68,172	3.68	
Water Companies.....	110	.01		112	.01		161	.01		92	.01		109	.01		258	.01	
Mining Companies.....																		
TOTALS.....	\$1,844,404	100.00	\$	1,757,532	100.00	\$	1,751,011	100.00	\$	1,595,207	100.00	\$	1,661,725	100.00	\$	1,850,055	100.00	

## STATE TAX COMMISSION



Property Tax Discounts  
and  
Exemptions



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

COUNTY	1936				1937				1938			
	Assessed Value	Taxes	Rebates to Pumpers	Assessed Value Exempted	Taxes	Rebates to Pumpers	Assessed Value Exempted	Taxes	Rebates to Pumpers	Assessed Value Exempted	Taxes	Rebates to Pumpers
Beaver.....	24,080	\$ 727.24	\$ 1,547.39	\$ 27,879	\$ 848.27	\$ 1,666.45	\$ 17,167	\$ 519.83	\$ 961.24	\$ 1,464.36	\$ 1,060.82	\$ 2,473.63
Box Elder.....	97,527	1,801.32	814.17	82,858	1,580.34	564.95	76,680	1,464.36	609.78	1,464.36	1,060.82	2,473.63
Cache.....	42,275	1,020.98	2,564.66	35,538	934.74	2,151.01	40,096	1,060.82	2,473.63	1,060.82	1,060.82	2,473.63
Carbon.....	9,274	244.24		7,879	218.51		9,643	273.85		9,643	273.85	
Davis.....	20,558	460.64	2,212.21	17,459	404.37	1,752.78	23,978	593.95		23,978	593.95	2,279.01
Emery.....	4,603	156.67		3,893	135.68		4,583	177.32		4,583	177.32	
Grand.....	1,468	43.58		1,250	39.57		1,733	57.95		1,733	57.95	
Iron.....	69,362	2,184.64	5,468.32	49,273	1,587.84	4,354.07	56,763	1,996.30	5,269.67	56,763	1,996.30	5,269.67
Juab.....	4,670	130.17		3,955	108.87		4,739	159.17		4,739	159.17	
Millard.....	9,159	258.33		8,747	259.95		5,214	154.50		5,214	154.50	
Morgan.....	4,985	116.92		4,235	106.67		4,677	118.66		4,677	118.66	
Piute.....	2,628	82.25		2,357	85.86		1,440	52.79		1,440	52.79	
Rich.....	1,639	31.20	25.61	7,604	152.01	147.01	5,815	126.17		5,815	126.17	
Salt Lake.....	148,535	4,528.14	1,797.07	124,600	4,034.21	2,441.96	165,003	5,543.94	3,440.29	165,003	5,543.94	3,440.29
Sanpete.....	14,306	411.65	230.44	11,098	355.02	159.66	7,008	225.99		7,008	225.99	
Sevier.....	12,881	404.40	135.53	11,666	387.59	134.69	7,099	243.57		7,099	243.57	
Summit.....	6,585	177.26		5,607	155.51		7,223	217.97		7,223	217.97	
Tooele.....	5,703	135.88	59.05	4,995	123.92	49.29	8,122	204.10	44.35	8,122	204.10	44.35
Uintah.....	2,115	78.24		1,834	67.20		2,759	104.69		2,759	104.69	
Utah.....	65,659	1,862.95	4,338.43	66,467	1,864.54	3,902.88	76,365	2,117.78	4,663.91	76,365	2,117.78	4,663.91
Wasatch.....	8,881	197.84		7,627	192.37		8,146	220.80		8,146	220.80	
Washington.....	93,833	3,483.24	206.94	68,831	2,864.26	103.15	79,883	3,326.34	71.03	79,883	3,326.34	71.03
Weber.....	45,236	1,153.28	293.24	38,417	1,105.53	184.93	47,512	1,498.15	204.95	47,512	1,498.15	204.95
TOTALS.....	\$ 695,362	\$ 19,693.06	\$ 19,693.06	\$ 593,569	\$ 17,612.83	\$ 17,612.83	\$ 661,648	\$ 20,459.30	\$ 20,459.30	\$ 661,648	\$ 20,459.30	\$ 20,459.30

## STATE TAX COMMISSION

## STATEMENT NO. 51

## SUMMARY OF RESULTS OF THE VETERANS' EXEMPTION LAW 1935-1938

COUNTY	NUMBER OF PETITIONS ALLOWED					TOTAL TAX EXEMPTED					TOTAL ASSESSED VALUE EXEMPTED							
	1935	1936	1937	1938	1939	1935	1936	1937	1938	1939	1935	1936	1937	1938	1939			
Beaver.....	19	21	20	25	\$	623.75	\$	578.75	\$	601.89	\$	821.09	\$	15,844	\$	16,360		
Box Elder.....	32	37	40	47		881.67		906.03		1,008.89		1,155.31		34,487		42,554		
Cache.....	58	64	62	71		2,193.38		2,314.77		2,517.14		3,081.05		52,068		66,242		
Carbon.....	15	20	31	33		537.64		541.64		728.27		890.52		12,913		15,548		
Daggett.....	1	2	1	2		21.24		29.09		8.50		15.61		860		1,466		
Davis.....	32	42	44	53		1,340.21		1,399.92		1,565.59		2,048.11		41,538		48,625		
Duchesne.....	25	20	22	26		764.83		796.56		907.28		966.76		19,022		21,012		
Emery.....	18	12	9	17		357.24		268.95		228.23		490.20		8,953		6,649		
Garfield.....	12	9	10	11		294.14		218.08		281.16		373.90		6,513		4,734		
Grand.....	4	8	8	9		104.54		205.63		229.29		245.65		2,447		5,271		
Iron.....	26	28	24	32		622.21		537.06		654.35		637.05		17,749		16,918		
Juab.....	37	36	40	44		1,290.09		1,083.52		1,133.36		1,196.23		38,302		35,197		
Kane.....	2	2	2	5		69.77				75.58		228.71		2,513		2,130		
Millard.....	18	20	19	26		445.40		460.49		429.69		596.96		12,961		15,234		
Morgan.....	4	4	7	6		154.92		128.57		138.70		204.57		6,124		5,519		
Piute.....	1	2	2	3		32.54		81.94		105.67		157.21		730		2,011		
Rich.....	3	4	3	3		41.94		52.31		43.13		42.41		2,610		2,750		
Salt Lake.....	676	716	823	886		27,489.75		25,447.12		31,438.23		33,923.94		794,500		728,458		
San Juan.....	9	5	5	8		185.39		123.76		151.98		253.49		3,121		3,740		
Sanpete.....	60	68	72	72		2,738.75		2,719.95		3,014.96		2,876.63		73,110		81,532		
Sevier.....	39	45	49	50		1,612.31		1,943.88		1,927.17		1,867.50		40,980		40,501		
Summit.....	16	16	20	22		677.65		592.55		715.67		802.11		19,211		18,101		
Tooele.....	16	14	11	13		532.94		421.73		334.77		396.95		15,548		13,043		
Utah.....	19	22	26	21		653.42		640.51		930.70		628.38		16,610		17,720		
Wasatch.....	175	208	221	241		7,396.48		8,298.65		8,357.93		9,516.76		175,117		208,637		
Washington.....	5	10	11	10		249.84		202.22		201.54		273.23		6,600		6,085		
Weber.....	22	22	18	24		715.79		777.75		736.28		1,032.74		15,915		17,340		
TOTALS.....	4	3	5	3		95.57		69.99		96.66		78.66		2,794		2,350		
	130	141	143	164		4,924.19		4,806.59		5,201.01		6,792.87		133,240		134,885		
																\$	1,723,984	
																	\$	1,926,124

## STATE TAX COMMISSION



STATEMENT NO. 52  
SUMMARY OF ADJUSTED SETTLEMENTS OF DELINQUENT PROPERTY TAXES BY  
COUNTY COMMISSIONS FOR THE YEAR 1938

COUNTY	No. of Adjustments	Total Assessed Valuation Involved	Total Taxes, Interest, Due	Total Settlement	Per Cent Collected
Beaver.....	33	49,963.00	3,924.78	3,422.01	87.18
Box Elder.....	675	554,789.00	35,031.76	28,273.91	80.70
Cache.....					
Carbon.....					
Daggett.....	4	6,745.00	434.77	359.49	82.68
Davis.....	122	144,264.00	7,811.33	6,076.77	77.80
Duchesne.....	56	36,326.00	7,069.21	5,279.46	74.68
Emery.....	43	16,701.00	2,760.72	2,114.76	76.60
Garfield.....	21	20,752.00	1,852.93	1,344.69	67.17
Grand.....	1	22.68	22.68	20.39	89.90
Iron.....	6	5,666.00	1,722.49	1,258.88	73.09
Juab.....	19	13,139.00	1,372.65	853.31	62.16
Kane.....					
Millard.....	25	26,320.00	4,073.23	2,267.48	55.59
Morgan.....	36	121,734.00	8,176.00	6,545.55	80.05
Piute.....	1	811.00	118.16	100.00	84.63
Rich.....	28	155,722.00	5,727.00	4,796.62	83.75
Salt Lake.....	160	266,214.00	32,455.70	25,538.51	78.68
San Juan.....	3	1,615.00	585.20	405.32	69.26
Sanpete.....	715	400,000.00	35,000.00	27,308.52	78.02
Sevier.....	92	87,131.00	12,083.35	8,528.84	70.58
Summit.....	55	74,958.00	5,793.71	4,965.59	85.70
Tecoma.....	50	29,978.00	2,853.66	2,216.59	77.67
Tooele.....	12	8,541.00	1,003.74	622.36	62.00
Utah.....	246	210,408.00	33,183.95	31,412.65	94.66
Wasatch.....	141	98,062.00	7,249.11	5,897.64	81.35
Washington.....	12	14,115.00	2,589.05	2,013.00	77.73
Wayne.....	3	1,907.00	388.00	170.50	44.28
Weber.....	211	420,940.00	39,139.57	33,326.52	85.21
TOTALS.....	2,770	\$ 2,766,801.00	\$252,394.75	\$205,019.76	81.22

Analysis of Mine Taxes  
for 1938



## STATEMENT NO. 53

COMPARISON—NET PROCEEDS TAXES AND OCCUPATION TAXES ASSESSED IN 1938,  
WITH TAXES WHICH WOULD HAVE BEEN PAID ON FORMER BASIS OF 3 x NET PRO-  
CEEDS

Name of Mining Companies	(1) 1938 Net Proceeds Valuation (2 x Net Pro.)	(2) 1938 Net Proceeds Taxes Assessed	(3) 1938 Occupation Taxes Assessed	(4) 1938 Total Net Proceeds and Occupation Taxes Assessed	(5) Occupation Taxes Deferred	(6) Total Columns (4) & (5)	(7) Taxes Computed on Basis of 3 x Net Proceeds
American Smelting & Refining Co.—Boston Con. ....	\$ 29,414	\$ 576.51	\$ 1,678.45	\$ 2,254.96	\$	\$ 2,254.96	\$ 864.76
Annie Laurie Cons. Mining Co. ....	.....	.....	812.43	812.43	.....	812.43	.....
Big Indian Mine—Reed Smoot.....	2,687	91.36	.....	91.36	.....	91.36	137.04
Bluestone Lime & Quartzite Mining Co.....	82,410	1,697.65	1,337.65	3,035.30	.....	3,035.30	2,546.48
Cardiff Mining & Milling Co. ....	84,267	1,651.63	1,005.21	2,656.84	.....	2,656.84	2,477.44
Chief Consolidated Mining Co. ....	.....	.....	1,620.83	1,620.83	.....	1,620.83	.....
Columbia Iron Mining Co. ....	194,722	5,062.77	1,600.95	6,663.72	19.14 (a)	6,682.86	7,594.16
Com. Metals Red. Co.—Bingham & Butterfield Group.....	.....	.....	1,313.76	1,313.76	.....	1,313.76	.....
Com. Metals Red. Co.—Honorine, Calumet, Bluestone.....	225,511	4,645.53	5,034.50	9,680.03	.....	9,680.03	6,968.29
Deer Trail Mining Co. ....	8,836	271.27	149.07	420.34	.....	420.34	406.91
Dragon Cons. Mining Co. ....	2,381	68.76	10.20	78.96	.....	78.96	103.14
Eagle & Blue Bell Mining Co. ....	.....	.....	385.03	385.03	.....	385.03	.....
Empire Mines Company.....	4,855	143.22	.....	143.22	.....	143.22	214.83
Eureka Lily Cons. Mining Co. ....	.....	.....	873.07	873.07	.....	873.07	.....
Eureka Standard Cons. Mining Co.....	565,888	13,835.96	7,565.91	21,401.87	.....	21,401.87	20,753.94
Godiva Mining & Milling Co. ....	28,083	828.45	126.97	955.42	.....	955.42	1,242.68
Herschel Gold Mining Co. ....	3,084	63.53	.....	63.53	.....	63.53	95.29
Hidden Treasure Mining & Dev. Co. ....	396,073	8,159.10	3,465.56	11,624.66	.....	11,624.66	12,238.65
International Smelting Co.—Tintic Bullion Mine.....	8,244	201.57	755.26	956.83	.....	956.83	302.36
Kennecott Mining Co. (Utah Copper Div.) .....	61,252,450	1,200,548.02	390,035.56	1,590,583.58	164,724.33 (a)	1,755,307.91	1,800,822.03
Mammoth Mining Co. ....	310,570	9,161.81	2,943.53	12,105.34	.....	12,105.34	13,742.71
Montana-Bingham Mining Co. ....	106,292	2,083.32	686.11	2,769.43	.....	2,769.43	3,124.98
Mountain View Mining Co. ....	519	12.69	.....	12.69	.....	12.69	19.03
National Tunnel & Mines Co. ....	.....	.....	3,541.81	3,541.81	.....	3,541.81	.....
New Park Mining Co. ....	.....	.....	745.87	745.87	.....	745.87	.....
New Quincy Mining Co. ....	11,826	319.30	.....	319.30	.....	319.30	478.95
Niagara Mining Co. ....	106,811	2,093.50	868.67	2,962.17	.....	2,962.17	3,140.25
North Lily Mining Co. ....	191,647	4,685.77	1,856.50	6,542.27	.....	6,542.27	7,028.66
Ohio Copper Co. ....	.....	.....	344.48	344.48	.....	344.48	.....
Ophir Development Co. (Ophir Hill Cons.) .....	4,037	83.16	14.08	97.24	.....	97.24	124.74
Park City Cons. Mining Co. ....	29,034	789.97	3,857.83	4,647.80	.....	4,647.80	1,184.96
Park Utah Cons. Mines Co. ....	688,312	18,177.44	12,502.05	30,679.49	.....	30,679.49	27,266.16
Plutus Mining Co. ....	6,654	196.29	104.38	300.67	.....	300.67	294.44
Rover Gold Mining Co. ....	55	1.13	.....	1.13	.....	1.13	1.70
Silver King Coalition Mining Company.....	3,291,971	77,855.11	32,421.48	110,276.59	2,360.32 (b)	112,636.91	116,782.66
Snyder Mines, Inc. ....	.....	.....	2,178.38	2,178.38	.....	2,178.38	.....
Star Dust Mines, Inc. ....	.....	.....	102.86	102.86	.....	102.86	.....
Tintic Standard Mining Co. ....	1,939,637	47,424.12	16,854.46	64,278.58	219.70 (b)	64,498.28	71,136.18
Tintic Standard-Iron Blossom Mine.....	7,009	206.77	62.27	269.04	.....	269.04	310.15
U. S. S. R. & M. Co.—U. S. & Lark Mine.....	4,502,223	83,243.57	41,398.42	129,641.99	.....	129,641.99	132,365.35
U. S. S. R. & M. Co.—Centennial & Victoria.....	290,225	8,561.64	3,259.19	11,820.83	.....	11,820.83	12,842.46
Vipont Mining Co. ....	.....	.....	27.45	27.45	.....	27.45	.....
Wedge Mining & Milling Co. ....	2,519	77.33	.....	77.33	.....	77.33	116.00
Woodman Mining Co. ....	1,100	22.66	.....	22.66	.....	22.66	33.99
Yankee Mines Co. ....	3,678	95.44	222.20	317.64	.....	317.64	143.16
Yankee Cons. Mining Co. ....	10,081	246.48	7.38	253.86	.....	253.86	369.72
	\$ 74,393,055	\$1,498,182.83	\$ 541,769.81	\$2,039,952.64	\$ 167,323.49	\$2,207,276.13	\$2,247,274.25

(a) Estimated. Sales figures not available when returns were submitted.

(b) Actual figures, as sales had been made when returns were sent in.



Revenues Collected  
by the  
State Tax Commission  
for Fiscal Years  
1937-1938



STATEMENT NO. 54  
SUMMARY OF TAX ASSESSMENTS AND COLLECTIONS  
BY THE STATE TAX COMMISSION  
FOR THE FISCAL YEAR ENDING JUNE 30, 1937

ASSESSMENTS	NUMBERS OF		
	Returns	Licenses	
Beer Tax	499	1	\$ 113,746.36
Car and Bus Company Tax	186		78,104.97
Cigarette Tax			
Licenses		2,019	\$ 20,190.00
Stamps	1,375		\$ 340,087.82
Less Cash Discount			38,975.25
Corporation Franchise Tax	3,504		\$ 306,112.57
Gasoline Tax			
Licenses		603	3,265,623.78
Tax	623		806,576.61
Individual Income Tax			233,533.54
Filing Fees	54,792		277,847.76
Inheritance Tax	122		26,554.48
Insurance Company Tax	298		165,067.19
Self Insurers	64		7,697.04
Licensed Gross Ton Mile Tax	3,901		909,192.05
Motor Transportation Fund	230		
Motor Vehicle Registration		155,396	
Oleomargarine Tax			
Licenses		296	1,480.00
Stamps	122		48,170.40
Less Cash Discount			4,816.29
Public Utilities Commission Fund	104		
Sales Tax			
Licenses		10,786	21,572.00
Tax	57,774		3,894,207.71
Unemployment Compensation Fund			
Vehicle Control Fund	5,828		
Operator's & Chauffeur's Licenses		28,020	17,526.00
Other—Tax	79,308		79,670.31
Licenses		519	11,610.00
<b>TOTAL GROSS ASSESSMENTS</b>	<b>209,279</b>	<b>197,640</b>	<b>\$11,880,322.56</b>
Prepayments			
Car and Bus Company Tax			11,847.07
Corporation Franchise Tax			362.59
Licensed Gross Ton Mile Tax			1,598.83 Cr.
Suspense Items			
<b>TOTAL</b>			<b>\$11,841,906.21</b>
DEDUCT			
Credits Allowed			3,144.44
Over Assessments			31,414.06
Taxes Uncollectible			54,274.24
<b>BALANCE</b>			<b>\$11,753,073.47</b>
<b>COLLECTIONS (Deposits With State Treasurer)</b>			
Beer Tax			\$ 113,539.19
Car and Bus Company Tax			70,770.29
Cigarette Tax			326,263.52
Corporation Franchise Tax			750,060.52
Gasoline Tax			3,253,559.95
Individual Income Tax			804,274.34
Filing Fees			688.00
Inheritance Tax			239,445.72
Insurance Company Tax			277,773.77
Self Insurers			26,498.97
Licensed Gross Ton Mile Tax			162,573.18
Motor Transportation Fund			15,523.63
Motor Vehicle Registration			909,192.05
Oleomargarine Tax			44,834.11
Prepayments			
Car and Bus Company Tax			\$ 11,847.07
Corporation Franchise Tax			362.59
Licensed Gross Ton Mile Tax			1,598.83 Cr.
Public Utilities Commission Fund			
Sales Tax			46,433.15
Suspense Items			3,411,585.86
Unemployment Compensation Fund			49,027.18 Cr.
Vehicle Control Fund			1,217,017.62
<b>TOTAL GROSS COLLECTIONS (Deposits With State Treasurer)</b>			<b>\$10,806.31</b>
<b>DEDUCT</b>			<b>\$11,740,479.83</b>
Refunds—Unemployment Compensation Fund			45.26
<b>TOTAL NET COLLECTIONS</b>			<b>\$11,740,434.57</b>
<b>ADD</b>			
Taxes Collectible			12,638.90
<b>BALANCE</b>			<b>\$11,753,073.47</b>



STATEMENT NO. 55  
SUMMARY OF TAX ASSESSMENTS AND COLLECTIONS  
BY THE STATE TAX COMMISSION  
FOR THE FISCAL YEAR ENDING JUNE 30, 1938

ASSESSMENTS		NUMBER OF			
	Returns	Licenses			
Beer Tax	474				\$ 119,979.12
Car and Bus Company Tax	158				78,745.94
Cigarette Tax					
Licenses		2,348			
Stamps	1,224				\$ 23,480.00
Less Cash Discount					
Corporation Franchise Tax	3,693				324,564.84
Gasoline Tax					
Licenses		649			348,044.84
Tax	643				1,004,431.53
Individual Income Tax	62,902				3,482,191.76
Filing Fees	209				869,989.00
Inheritance Tax	117				208.50
Insurance Company Tax	309				310,815.49
Self Insurers	66				315,471.04
Licensed Gross Ton Mile Tax	1,119				36,130.41
Mine Occupation Tax	38				48,690.83
Motor Transportation Fund					541,363.54
Motor Vehicle Registration					3.96
Oleomargarine Tax		153,880			1,043,457.68
Licenses					
Stamps	144				1,720.00
Less Cash Discount					
Public Utilities Commission Fund	116				44,054.64
Sales and Use Tax					48,870.63
Licenses		10,980			
Tax	51,783				21,960.00
Unemployment Compensation Fund	25,729				3,463,032.42
Vehicle Control Fund					
Operator's & Chauffeur's Licenses		32,401			18,810.25
Other—Tax	71,630				72,198.13
Licenses		369			8,265.00
TOTAL GROSS ASSESSMENTS	220,314	200,971			99,273.38
Prepayments					\$14,031,625.22
Car and Bus Company Tax					
Corporation Franchise Tax					
Licensed Gross Ton Mile Tax					
Suspense Items					
Cash Deposited Withheld From Deposits of Previous Years					697.08
TOTAL					1,911.92 Cr.
DEDUCT					475.00
Credits Allowed					
Taxes Abated					
Taxes Uncollectible					
BALANCE					\$14,030,885.38
COLLECTIONS (Deposits With State Treasurer)					
Beer Tax					\$ 120,060.46
Car and Bus Company Tax					78,461.96
Cigarette Tax					348,472.68
Corporation Franchise Tax					948,600.01
Gasoline Tax					3,444,365.24
Individual Income Tax					864,031.02
Filing Fees					208.50
Inheritance Tax					312,018.53
Insurance Company Tax					313,887.35
Self Insurers					36,130.11
Licensed Gross Ton Mile Tax					50,704.13
Mine Occupation Tax					532,092.95
Motor Transportation Fund					797.69
Motor Vehicle Registration					1,043,303.43
Oleomargarine Tax					44,054.64
Prepayments					
Car and Bus Company Tax					
Corporation Franchise Tax					
Licensed Gross Ton Mile Tax					
Public Utilities Commission Fund					697.08
Sales and Use Tax					56,749.80
Suspense Items					3,465,189.86
Unemployment Compensation Fund					1,911.92 Cr.
Vehicle Control Fund					2,138,695.47
TOTAL GROSS COLLECTIONS					99,273.38
Cash Deposited—Withheld From Deposits of Previous Years					\$13,895,792.37
TOTAL DEPOSITS WITH STATE TREASURER					475.00
DEDUCT					\$13,896,267.37
Refunds—Unemployment Compensation Fund					
TOTAL					211.91
ADD					\$13,896,055.46
Taxes Collectible					94,330.70
BALANCE					\$13,990,386.16



## COLLECTIONS (Deposits With State Treasurer)

Beer Tax	\$ 120,060.46
Car and Bus Company Tax	78,461.96
Cigarette Tax	348,472.68
Corporation Franchise Tax	948,600.01
Gasoline Tax	3,444,365.24
Individual Income Tax	864,031.02
Filing Fees	208.50
Inheritance Tax	312,018.53
Insurance Company Tax	313,887.35
Self Insurers	36,130.11
Licensed Gross Ton Mile Tax	50,704.13
Mine Occupation Tax	532,002.95
Motor Transportation Fund	797.69
Motor Vehicle Registration	1,043,303.43
Oleomargarine Tax	44,054.64
Prepayments	
Car and Bus Company Tax	\$ 5,460.95
Corporation Franchise Tax	371.85
Licensed Gross Ton Mile Tax	5,135.72 Cr.
Public Utilities Commission Fund	697.08
Sales and Use Tax	56,749.80
Suspense Items	3,465,189.86
Unemployment Compensation Fund	1,911.92 Cr.
Vehicle Control Fund	2,138,695.47
	99,273.38
<b>TOTAL GROSS COLLECTIONS</b>	<b>\$13,895,792.37</b>
Cash Deposited—Withheld From Deposits of Previous Years	475.00
<b>TOTAL DEPOSITS WITH STATE TREASURER</b>	<b>\$13,896,267.37</b>
<b>DEDUCT</b>	
Refunds—Unemployment Compensation Fund	211.91
<b>TOTAL</b>	<b>\$13,896,055.46</b>
<b>ADD</b>	
Taxes Collectible	94,330.70
<b>BALANCE</b>	<b>\$13,990,386.16</b>

## STATEMENT NO. 56

## COMPARATIVE STATEMENT OF SPECIAL TAX COLLECTIONS AND THE RELATIVE AMOUNT PER CAPITA FOR EACH TAX FOR THE FISCAL YEARS 1937 AND 1938

TAX	1937			1938		
	Amount	Per Cent	Per Capita*	Amount	Per Cent	Per Capita*
Beer Tax	\$ 113,539.19	1.07	\$ .22	\$ 120,060.46	1.02	\$ .23
Car and Bus Company Tax	82,617.36	.79	.16	83,922.91	.71	.16
Cigarette Tax	326,263.52	3.09	.63	348,472.68	2.96	.67
Corporation Franchise Tax	750,423.11	7.10	1.45	948,600.01	8.07	1.83
Gasoline Tax	3,253,559.95	30.77	6.27	3,444,365.24	29.29	6.83
Individual Income Tax	804,962.34	7.61	1.55	864,031.02	7.35	1.67
Inheritance Tax	239,445.72	2.26	.46	312,018.53	2.65	.60
Insurance Company Tax	304,278.74	2.88	.59	313,887.35	2.65	.60
Licensed Gross Ton Mile Tax	160,974.35	1.52	.31	350,017.46	2.98	.67
Motor Transportation Fund	15,523.63	.15	.03	797.69	.01	.09
Motor Vehicle Registration	909,192.05	8.60	1.75	1,043,303.43	8.87	2.01
Mine Occupation Tax	44,834.11	.42	.09	532,002.95	4.52	1.03
Oleomargarine Tax	46,483.15	.44	.09	44,054.64	.38	.08
Public Utilities Commission Fund	3,411,585.86	32.27	6.57	56,749.80	.48	.11
Sales and Use Tax	108,806.31	1.03	.21	3,465,189.86	29.48	6.83
Vehicle Control Fund				99,273.38	.84	.19
<b>TOTALS</b>	<b>\$10,572,489.39</b>	<b>100.00</b>	<b>\$ 20.38</b>	<b>\$11,759,008.82</b>	<b>100.00</b>	<b>\$ 22.65</b>

\*Based on the population of the State of Utah (July 1, 1937)—519,000—as estimated by the U. S. Bureau of Census.



# COMPARATIVE CHART SHOWING SPECIAL TAX COLLECTIONS FOR THE FISCAL YEARS 1937 AND 1938

TAX YEAR	AMOUNT	
1937	\$44,834.11	
Oleomargarine		(Oleomargarine Tax)
1938	44,054.64	
1937	160,974.35	
Lic. G. T. M. Tax		(Licensed Gross Ton Mile Tax)
1938	45,568.41	
1937	46,483.15	
Pub. Util. Comm. Fd.		(Public Utilities Commission Fund)
1938	56,749.80	
1937	82,617.36	
Car & Bus Co. Tax		(Car and Bus Company Tax)
1938	83,922.91	
1937	108,806.31	
Vehicle Control Fd.		(Vehicle Control Fund)
1938	99,273.38	
1937	113,539.19	
Beer		(Beer Tax)
1938	120,060.46	
1937	239,445.72	
Inheritance		(Inheritance Tax)
1938	312,018.53	
1937	326,263.52	
Cigarette		(Cigarette Tax)
1938	348,472.68	
1937	304,278.74	
Insurance		(Insurance Company Tax)
1938	350,017.46	
1937	804,962.34	
Ind. Income		(Individual Income Tax)
1938	864,239.52	
1937	750,423.11	
Corp. Fran.		(Corporation Franchise Tax)
1938	948,971.86	
1937	909,192.05	
Motor Vehicle Regis.		(Motor Vehicle Registration Fund)
1938	1,043,303.43	
1937	3,253,559.95	
Gasoline		(Gasoline Tax)
1938	3,444,365.24	
1937	3,411,585.86	
Sales		(Sales and Use Tax)
1938	\$3,465,189.86	

1.2.3.4.5.6.7.8.9.1  
MILLIONS OF DOLLARS

## STATEMENT NO. 57 COMPARATIVE STATEMENT OF SPECIAL TAX COLLECTIONS FOR THE FISCAL YEARS 1934 TO 1938

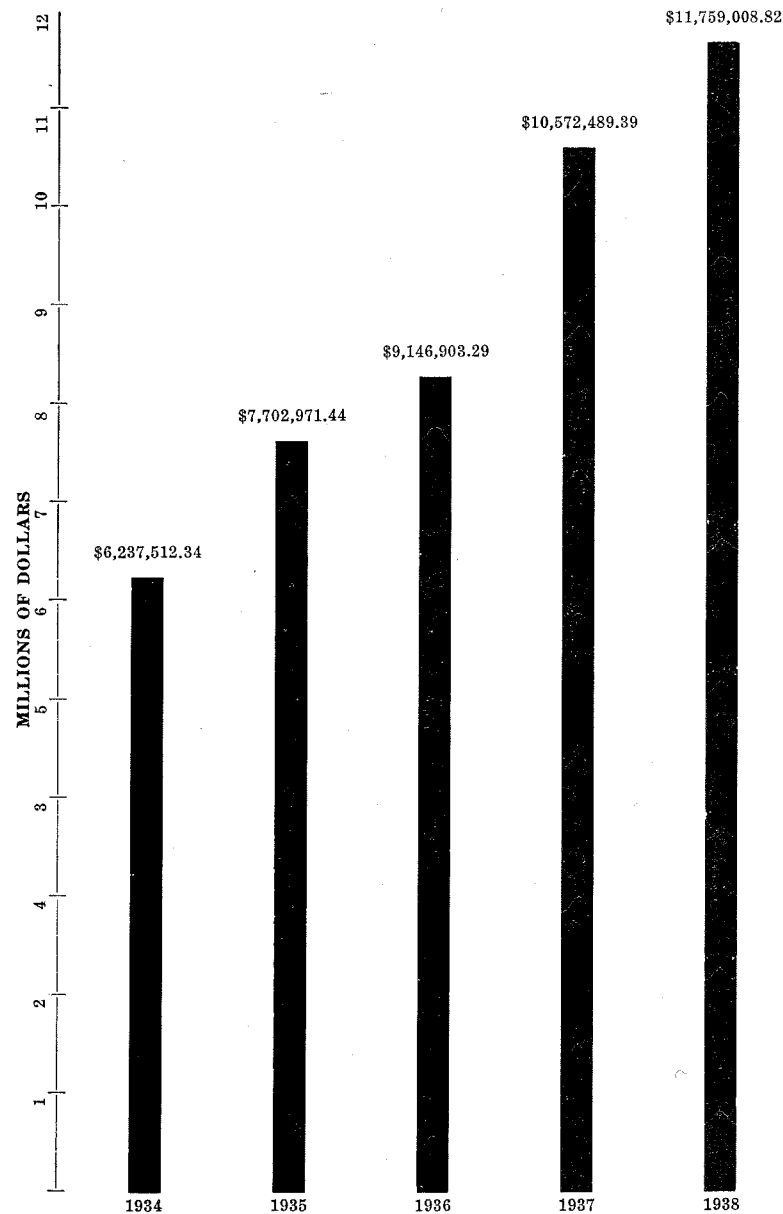
TAX	1934	1935	1936	1937	1938	1	2	3	4	5	6	7	8	9	10	11
Beer Tax.....	\$ 85,460.18	\$ 178,321.43	\$ 104,999.25	\$ 113,539.19	\$ 120,060.46	See Footnote No. 1										
Car and Bus Company Tax.....	87,021.50	68,512.80	91,550.17	82,617.36	83,922.91	See Footnote No. 2										
Cigarette Tax.....	200,436.48	248,165.44	284,493.48	326,263.52	348,472.68	See Footnote No. 3										
Corporation Franchise Tax.....	220,242.87	349,921.44	508,085.06	750,423.11	948,971.86	See Footnote No. 4										
Gasoline Tax.....	2,328,414.88	2,655,613.50	2,899,010.77	3,253,559.95	3,444,365.24	See Footnote No. 5										
Individual Income Tax.....	182,719.07	212,004.70	498,318.95	804,962.34	864,239.52	See Footnote No. 6										
Inheritance Tax.....	102,123.86	120,193.43	139,892.55	239,445.72	312,018.53	See Footnote No. 7										
Insurance Company Tax.....	176,712.05	190,221.34	298,090.94	304,278.74	350,017.46	See Footnote No. 8										
Licensed Gross Ton Mile Tax.....	.....	.....	62,681.92	160,974.35	45,568.41	See Footnote No. 9										
Mine Occupation Tax.....	.....	.....	.....	.....	532,002.95	See Footnote No. 10										
Motor Vehicle Registration Fund.....	169,149.11	237,059.01	209,109.20	15,523.63	797.69	See Footnote No. 11										
Oleomargarine Tax.....	871,642.73	983,674.98	892,201.98	909,192.05	1,043,303.43											
Public Utilities Commission Fund.....	646.25	25,698.50	37,634.15	44,834.11	44,054.64											
Sales and Use Tax.....	.....	6,615.56	59,994.14	46,483.15	56,749.80											
Unemployment Compensation Fund.....	1,730,525.06	2,496,097.11	2,966,866.29	3,411,585.86	3,465,189.86											
Vehicle Control Fund.....	.....	.....	.....	1,217,017.62	2,138,695.47											
SUB TOTAL.....	83,419.00	55,872.11	93,444.44	108,806.31	99,273.38											
Suspense.....	\$6,237,512.34	\$7,702,971.44	\$9,146,903.29	\$11,789,507.01	\$13,897,704.29											
Cash Withheld for Change.....	15,297.25	6,756.17	55,470.38	49,027.18 Cr.	1,911.92 Cr.											
Cash Deposited—Previously Withheld.....	875.00 Cr.	.....	400.00	.....	475.00											
TOTALS.....	\$6,251,934.59	\$7,709,727.61	\$9,202,773.67	\$11,740,479.83	\$13,896,267.37											

1. Tax rate was decreased from \$1.20 per barrel of thirty-one gallons to \$.80, effective March 25, 1935.
2. Property Tax offset provision repealed, affecting 1935 returns, and tax exempt securities required to be included in base, affecting 1937 returns.
3. Filing fee of \$1.00 and property tax offset provision were repealed, tax rates were increased and personal exemptions were decreased, affecting 1935 returns.
4. Tax rates were increased from 3% and 5% to 3, 5, 8 and 10%, effective July 1, 1935.
5. Tax rate was increased from 1½ to 2¼%, effective May 14, 1935.
6. Effective date January 1, 1936. Repealed December 31, 1937.
7. Effective date March 31, 1935. Repealed December 31, 1935.
8. Effective date May 14, 1935.
9. Effective date May 31, 1935, rate ¼ of 1%.
10. Amended August 3, 1933, rate changed to 2%.
11. Operation made retroactive to January 1, 1936. Use Tax effective date July 1, 1937.



## CHART NO. 1

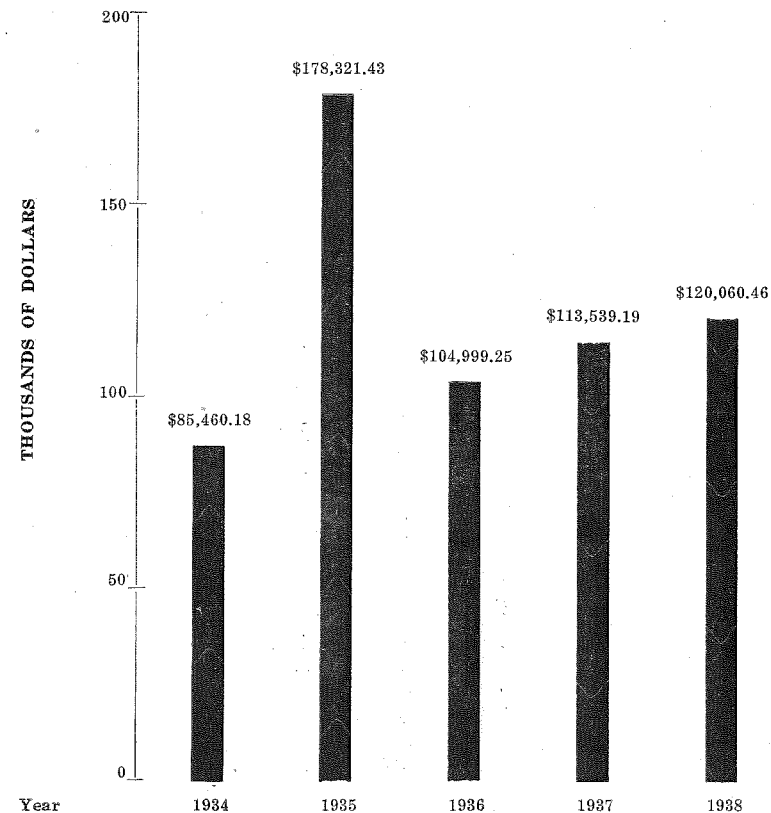
COMPARATIVE CHART  
SHOWING SPECIAL TAX COLLECTIONS  
FOR THE FISCAL YEARS 1934 TO 1938



Figures shown above do not include Suspense or Unemployment Compensation Fund Collections.

## CHART NO. 2

COMPARATIVE CHART  
SHOWING BEER TAX COLLECTIONS  
FOR THE FISCAL YEARS 1934 TO 1938



Tax rate was decreased from \$1.20 per barrel of thirty-one gallons to \$0.80, effective March 25, 1935.



CHART NO. 3  
COMPARATIVE CHART  
SHOWING CIGARETTE TAX COLLECTIONS  
FOR THE FISCAL YEARS 1933 TO 1938

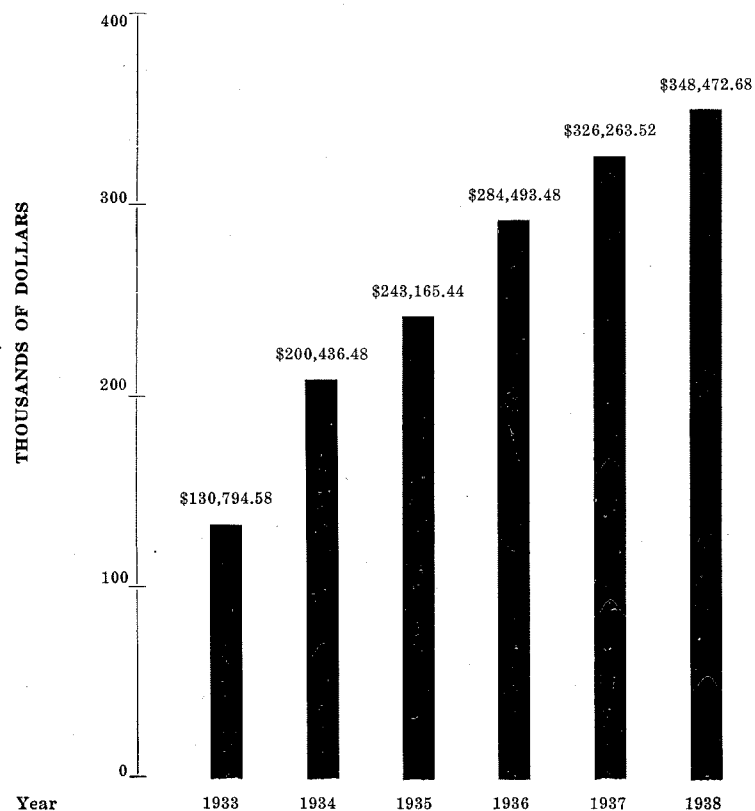
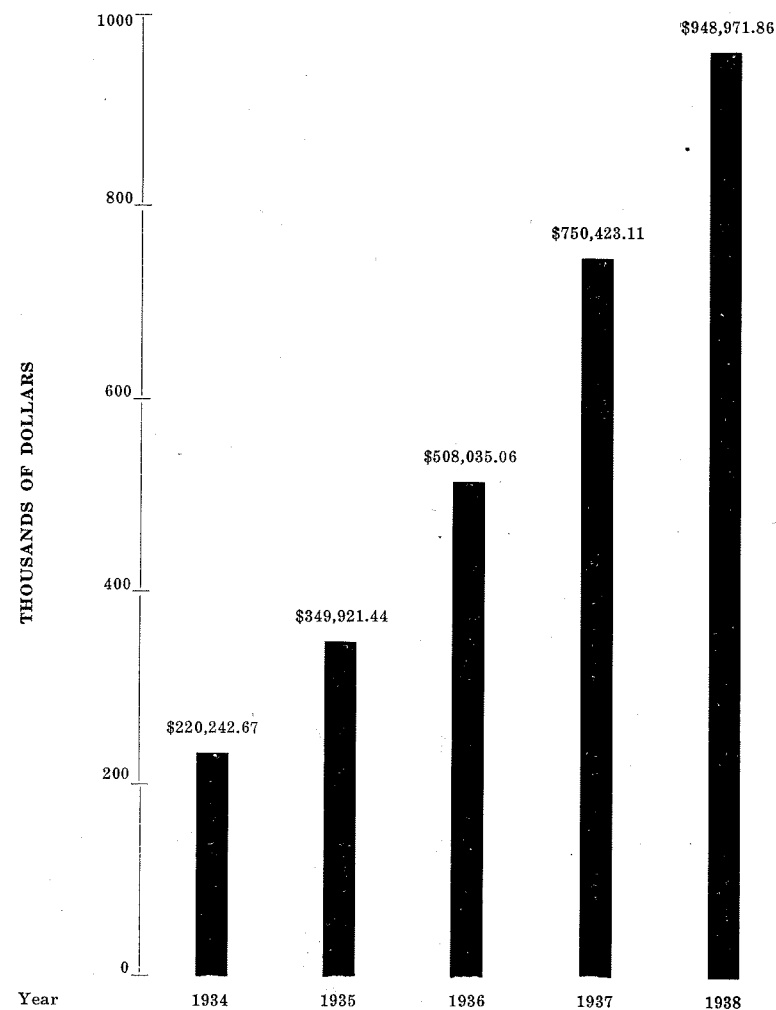


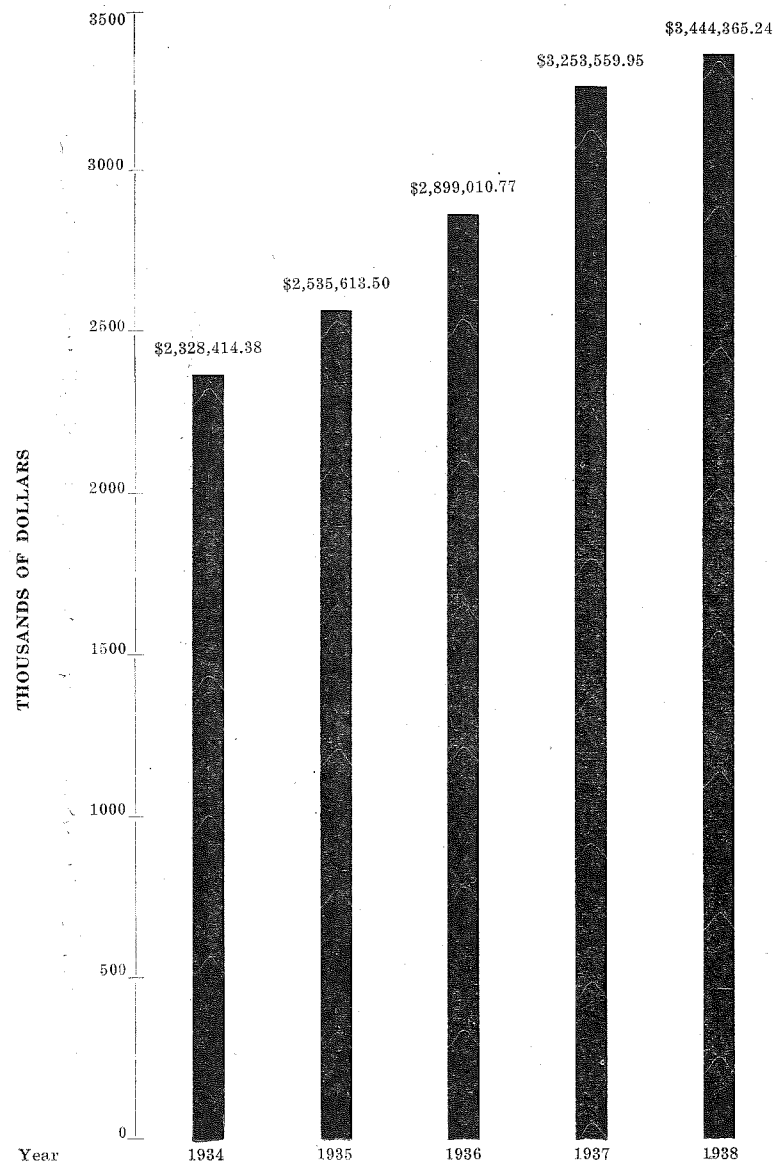
CHART NO. 4  
COMPARATIVE CHART SHOWING  
CORPORATION FRANCHISE TAX COLLECTIONS  
FOR THE FISCAL YEARS 1934 TO 1938



Property Tax offset provision repealed, affecting 1935 returns, and tax exempt securities required to be included in base, affecting 1937 returns.

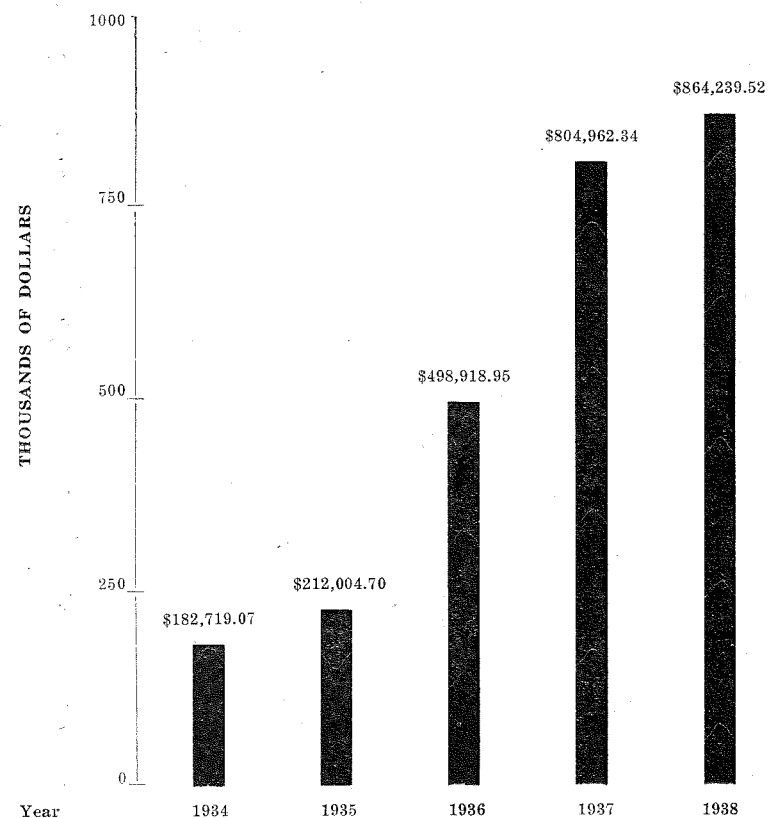
## CHART NO. 5

COMPARATIVE CHART  
SHOWING GASOLINE TAX COLLECTIONS  
FOR THE FISCAL YEARS 1934 TO 1938



## CHART NO. 6

COMPARATIVE CHART  
SHOWING INDIVIDUAL INCOME TAX COLLECTIONS  
FOR THE FISCAL YEARS 1934 TO 1938

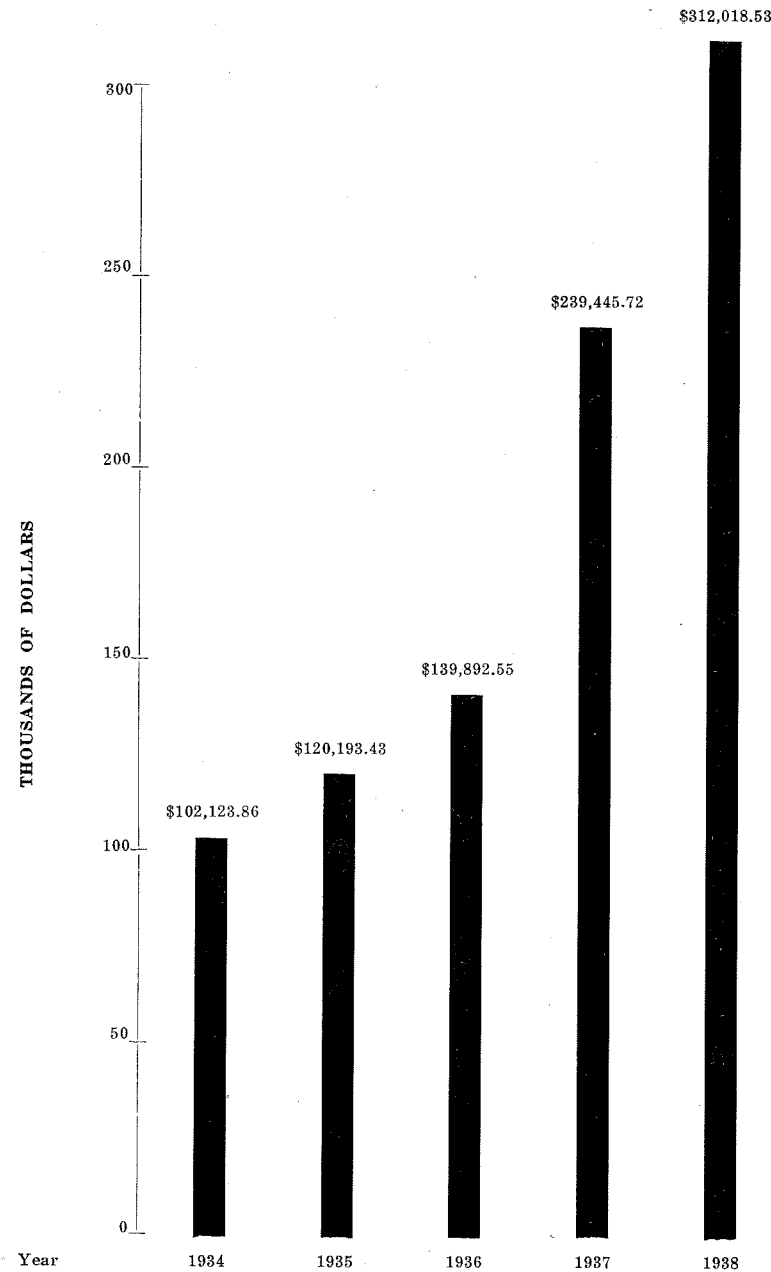


Filing fee of \$1.00 and property tax offset provision were repealed, tax rates were increased and personal exemptions were decreased, affecting 1935 returns.



## CHART NO. 7

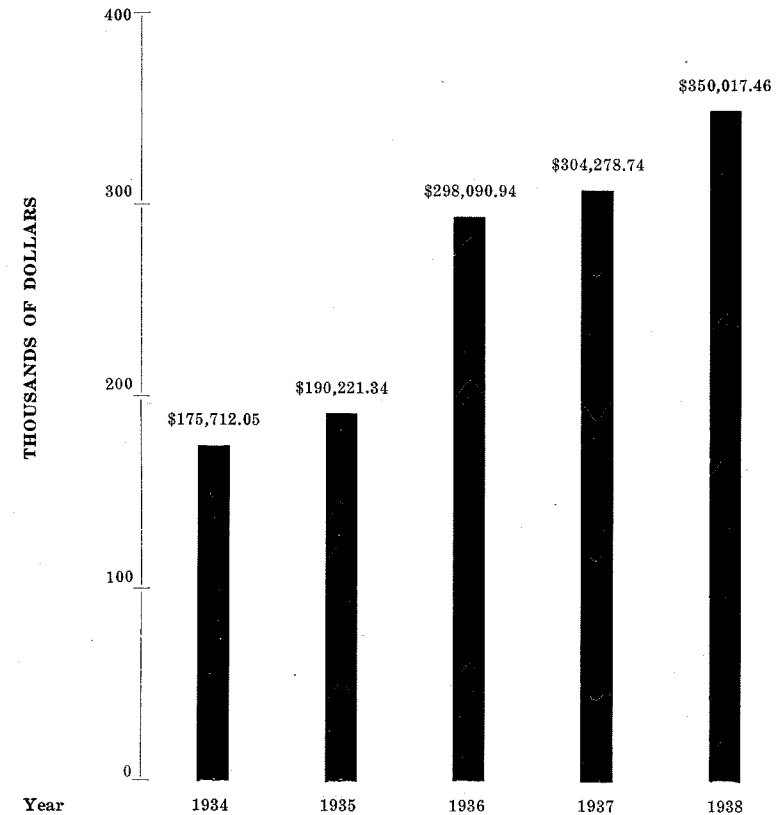
COMPARATIVE CHART  
SHOWING INHERITANCE TAX COLLECTIONS  
FOR THE FISCAL YEARS 1934 TO 1938



Tax rates were increased from 3 and 5% to 3, 5, 8 and 10%, effective July 1, 1935.

## CHART NO. 8

COMPARATIVE CHART  
SHOWING INSURANCE TAX COLLECTIONS  
FOR THE FISCAL YEARS 1934 TO 1938



Tax rate was increased from 1½% to 2¼%, effective May 14, 1935.

CHART NO. 9  
COMPARATIVE CHART SHOWING  
MOTOR VEHICLE REGISTRATION COLLECTIONS  
FOR THE FISCAL YEARS 1934 TO 1938

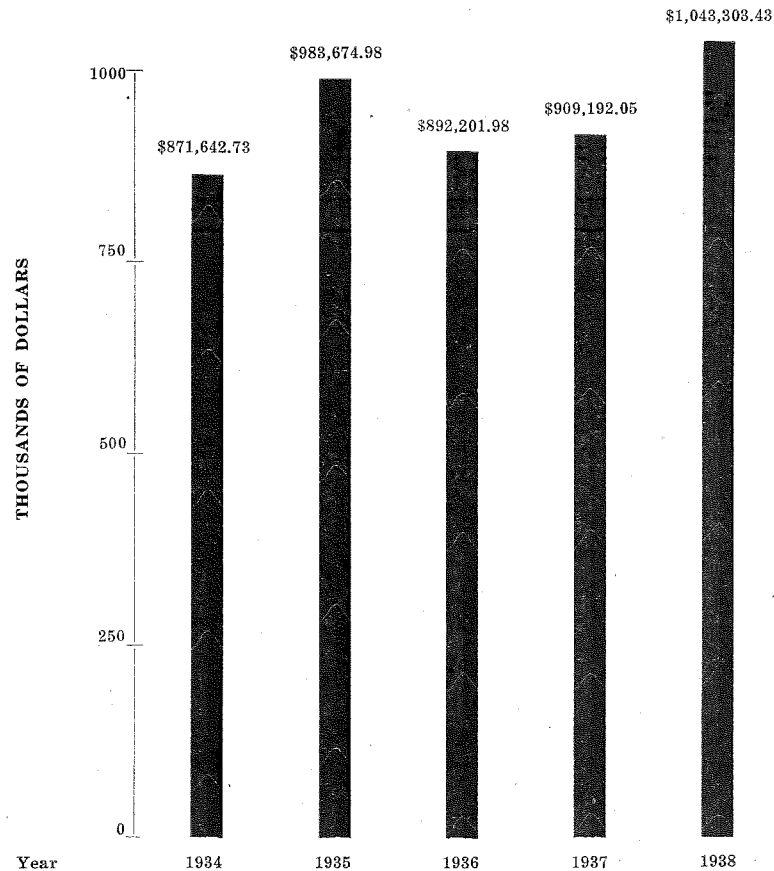
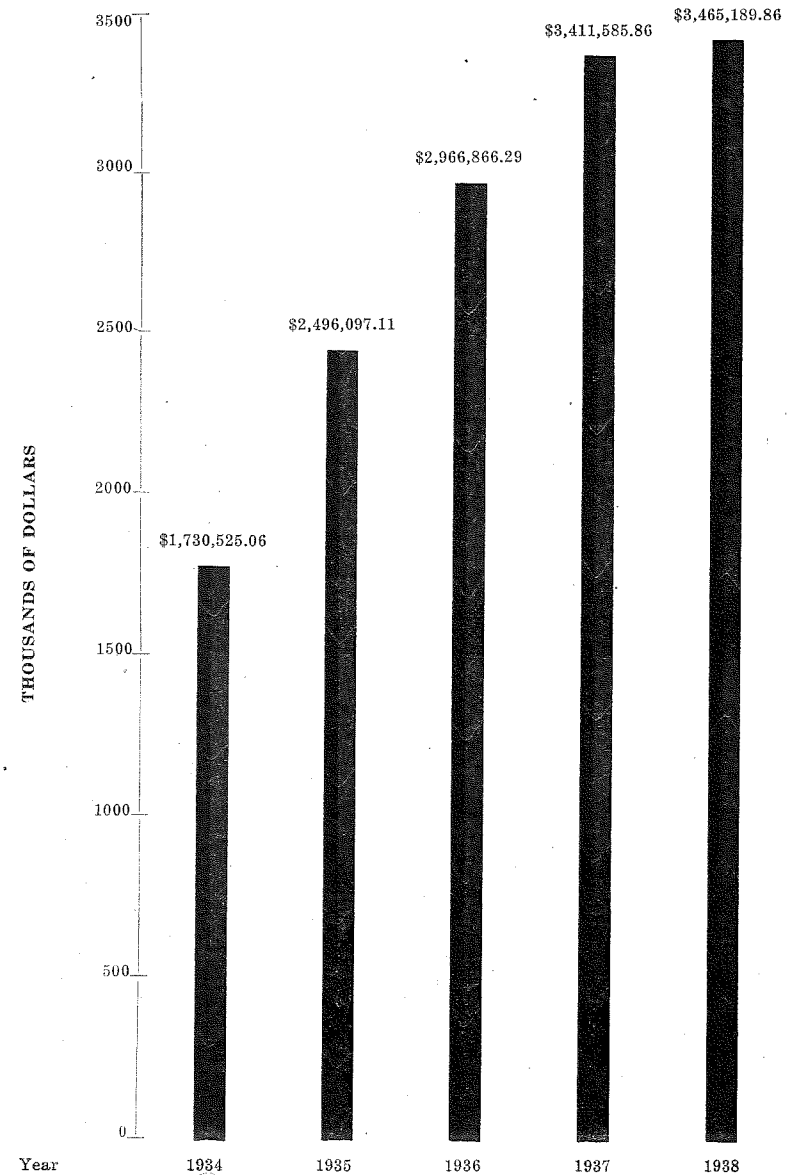


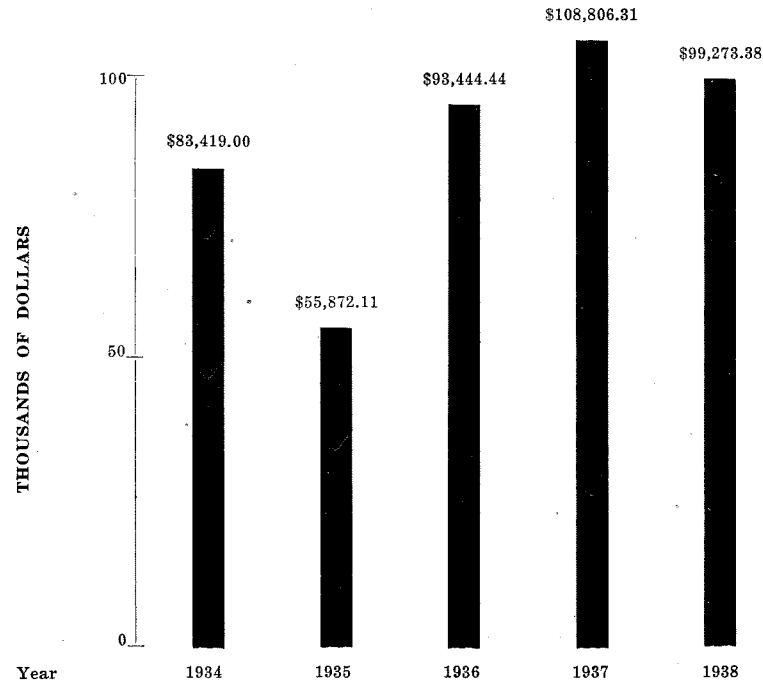
CHART NO. 10  
COMPARATIVE CHART  
SHOWING SALES AND USE TAX COLLECTIONS  
FOR THE FISCAL YEARS 1934 TO 1938



Effective date May 31, 1933, rate  $\frac{3}{4}$  of 1%. Amended August 3, 1933, rate changed to 2%. Use Tax effective date July 1, 1937.



CHART NO. 11  
COMPARATIVE CHART  
SHOWING VEHICLE CONTROL FUND COLLECTIONS  
FOR THE FISCAL YEARS 1934 TO 1938



STATEMENT NO. 58  
MOTOR FUEL TAX

Fiscal Year Ending June 30, 1937

1. Total Gallons Refined in Utah.....	80,056,040 Gals.	
2. Total Gallons Imported.....	26,770,339 Gals.	
3. Total Gallons to Account for.....	106,826,379 Gals.	
4. Gallons Exported.....	19,210,334 Gals.	
5. Sales to U. S. Government.....	2,679,902 Gals.	
6. Amount Placed in Stock.....	796,304 Gals.	
7. Total Deductions.....	22,686,540 Gals.	
8. Net Amount Sold or Used, Before Credits.....	84,140,839 Gals.	
9. 3% Statutory Deduction for Evaporation, Etc. ....	2,522,430 Gals.	
10. Net Amount Sold and Taxable.....	81,617,909 Gals.	
11. Amount of Tax Assessed.....	\$3,264,716.35	
12. Penalties and Interest.....	251.43	
13. Licenses.....	603.00	
14. Miscellaneous Fees.....	58.00	
15. Grand Total Assessed.....	\$3,265,628.78	
16. Taxes Collectible.....	12,068.33	
17. Taxes Collected.....	\$3,253,559.95	

**STATEMENT NO. 59**  
**MOTOR FUEL TAX**  
 Fiscal Year Ending June 30, 1938

1. Total Gallons Refined in Utah.....	92,070,451 Gals.
2. Total Gallons Imported.....	25,578,572 Gals.
3. Total Gallons to Account for.....	117,649,023 Gals.
4. Gallons Exported.....	22,669,089 Gals.
5. Sales to U. S. Government.....	2,739,362 Gals.
6. Amount Placed in Stock.....	2,547,864 Gals.
7. Total Deductions.....	27,956,315 Gals.
8. Net Amount Sold or Used, Before Credits.....	89,692,708 Gals.
9. 3% Statutory Deduction for Evaporation, Etc.....	2,684,414 Gals.
10. Net Amount Sold and Taxable.....	87,008,294 Gals.
11. Amount of Tax Assessed.....	\$3,480,331.74
12. Penalties and Interest.....	1,135.02
13. Licenses.....	649.00
14. Miscellaneous Fees.....	76.00
15. Grand Total Assessed.....	\$3,482,191.76
16. Taxes Collectible.....	37,826.52
17. Taxes Collected.....	\$3,444,365.24

**STATE TAX COMMISSION**

**STATEMENT NO. 60**  
**BEER STAMP SALES**  
 Fiscal Year Ending June 30, 1937

Denomination	Local Beer		Imported Beer		Total Bottles	Total Gallons
	Bottles	Gallons	Bottles	Gallons		
11 oz. bottles.....	10,942,000	1,025,813	210,395	18,081	210,395	18,081
12 oz. bottles.....	1,385,000	238,047	6,983,648	654,717	17,925,648	1,680,530
16 oz. bottles.....	160,000	40,000	26,300	3,288	26,300	3,288
22 oz. bottles.....	485,650	242,825	155,612	26,746	1,540,612	264,793
24 oz. bottles.....	12,972,650	1,546,685	183,024	24,942	133,024	24,942
32 oz. bottles.....			204,079	51,020	364,079	31,020
64 oz. bottles.....			172,368	86,184	658,018	329,009
			7,855,436	864,978	20,858,076	2,411,663

**STATE TAX COMMISSION**

Denomination	Local Beer		Imported Beer		Total Barrels	Total Gallons
	Barrels	Gallons	Barrels	Gallons		
1/8 bbl. ....	11,500	89,125	17	66	17	66
1/4 bbl. ....	83,500	1,294,250	3,353	25,986	14,853	115,111
1/2 bbl. ....	340	10,540	36,702	568,881	120,202	1,863,131
1 bbl. ....	95,340	1,393,915	225	6,375	565	17,515
			40,297	601,908	135,637	1,995,823
Total Local Beer by gallons.....						2,940,600
Total Imported Beer by gallons.....						1,466,886
Grand Total by Gallons.....						4,407,486



STATEMENT NO. 61  
BEER STAMP SALES

Fiscal Year Ending June 30, 1938

Denomination	Local Beer		Imported Beer		Total Gallons
	Bottles	Gallons	Bottles	Gallons	
11 oz. bottles	50	4	366,400	31,488	31,492
12 oz. bottles	11,438,513	1,072,861	5,902,783	553,386	1,625,747
16 oz. bottles	817,940	140,583	24,995	3,124	3,124
22 oz. bottles	50	9	146,611	7,769	863,140
24 oz. bottles	144,044	36,011	212,800	27,490	148,352
32 oz. bottles	516,050	258,025	186,000	53,200	27,499
64 oz. bottles	12,916,647	1,506,993	6,884,789	93,000	356,844
				769,457	89,211
				19,801,436	351,025
					2,276,450

Denomination	Local Beer		Imported Beer		Total Gallons
	Barrels	Gallons	Barrels	Gallons	
1/8 bbl.	502	1,945	5,979	46,337	502
1/4 bbl.	13,603	105,423	47,783	740,637	19,532
1/2 bbl.	92,502	1,433,781	1,088	32,178	140,285
1 bbl.	352	10,912			1,390
	106,959	1,552,061	54,800	819,152	161,759
					2,371,213
					3,059,054
					1,588,609
					4,647,663

SCHEDULE NO. 62  
SUMMARY OF INSURANCE BUSINESS IN  
UTAH FOR THE CALENDAR YEAR 1936

Class of Company	RECEIPTS			DEDUCTIONS			NET
	Gross Prens. on Direct Business	Reinsurance Premiums Received	Total	Returned Premiums	Reinsurance Premiums Paid	Dividends Paid By Life Co's.	
Life.....	\$ 8,956,544.07	\$ 45,670.96	\$ 9,002,215.03	\$ 32,147.42	\$ 40,541.02	\$ 861,657.66	\$ 8,067,868.93
Fire.....	2,259,277.09	365,651.17	2,624,928.26	427,385.62	409,232.62		1,788,320.02
Foreign Fire.....	280,372.33	177,911.95	458,284.28	65,946.38	108,764.14		283,573.76
Mutual Fire.....	276,179.77	28,492.17	304,671.94	68,699.04	16,127.55		219,845.35
Casualty.....	2,261,570.55	151,680.21	2,413,250.76	341,693.32	168,639.57		1,902,867.87
Reciprocal.....	215,623.61		215,623.61	51,732.93	808.29	6,552.35	156,530.04
State Insurance Fund and Self Insurers <sup>*</sup>	1,612,028.32		1,612,028.32		6,193.56		1,605,834.76
Grand Total.....	\$15,861,595.74	\$ 769,406.46	\$16,631,002.20	\$ 987,604.71	\$ 750,346.75	\$ 868,210.01	\$ 14,024,840.73

<sup>\*</sup>Data for the State Insurance Fund and Self Insurers is for the period July 1, 1936 to June 30, 1937.

State Tax Commission  
Collections and Costs of Collection  
Appropriations and Disbursements



STATEMENT NO. 63  
DETAIL SCHEDULE OF EXPENDITURES, COLLECTIONS AND COSTS PER TAX DOLLAR  
FOR FISCAL YEAR ENDING JUNE 30, 1937

	Income	Franchise	Sales-Use	Gasoline	Cigarette	Oleomar-	Beer	Inherit-	Insurance
<b>TOTAL EXPENDITURES</b>	\$ 87,394.14	\$ 15,191.98	\$ 61,922.47	\$ 7,912.25	\$ 4,759.95	\$ 507.60	\$ 1,190.57	\$ 10,716.16	\$ 1,868.14
<b>DEPARTMENTAL COSTS</b>									
Board of Commissioners	1,022.78	404.07	1,664.28	1,290.45	262.30	9.96	82.87	183.14	30.04
General Administrative	907.70	303.06	1,091.02	321.23	188.88	5.92	64.73	124.77	17.34
Re-Appraisals & Equalization									
Mines & Utilities									
Forms Furnished County Offices									
General-Property Tax		617.90	3,452.35	193.57	15.61	.41	25.68	2,089.70	28.19
Legal	271.89							7,232.45	
Appraisals & Investigations								375.25	85.60
Accounting	3,609.07	1,444.03	6,152.59	1,044.12	1,748.23	224.32	327.06	397.86	1,157.02
Auditing	11,396.27	7,684.48	13,374.95	4,279.38	982.78	142.24	493.56	145.62	25.82
Field	3,989.67	442.06	14,728.61	159.25	1,069.50	70.11	101.84	15.76	2.21
Delinquency	4,354.09	1,525.12	15,795.31	67.84	256.26	47.64	17.15	131.68	18.52
Registration-Files-Mail	8,666.14	2,030.36	5,036.31	444.58	205.91	6.10	67.26	19.33	2.80
Statistical	2,676.53	740.40	627.05	106.83	30.43	.90	10.42		
<b>TOTAL</b>	\$ 37,394.14	\$ 15,191.98	\$ 61,922.47	\$ 7,912.25	\$ 4,759.95	\$ 507.60	\$ 1,190.57	\$ 10,716.16	\$ 1,868.14
<b>COSTS BY ACCOUNTS</b>									
Salaries	30,331.01	13,160.62	50,051.02	6,193.49	3,161.85	247.04	884.67	9,597.22	1,316.59
Travel	1,068.77	104.89	1,173.66	384.41	292.95	43.52	59.78	427.04	4.41
Stationery & Printing	1,732.83	801.95	2,534.78	164.39	824.46	204.48	84.19	135.67	8.75
Postage	1,060.54	78.51	1,139.05	23.55	17.11	.56	5.70	11.40	1.70
Telephone & Telegraph	4,722.29	160.83	5,883.11	162.82	94.44	3.06	32.43	63.62	9.39
Equipment Rental	1,185.54	158.35	2,71.46	9.85	6.91	.20	1.97	3.94	.59
Office Supplies	489.38	304.60	795.91	147.32	84.56	2.70	28.39	201.37	8.41
General Expense	402.62	175.12	600.06	131.33	119.64	2.05	52.72	186.50	6.37
Premiums	107.24	17.69	161.61	17.59	50.52	.36	3.57	17.07	1.07
Furniture	19.70	6.56	23.63	3.94	3.94	.12	1.31	2.63	.40
Equipment	106.40	76.15	582.59	443.23	16.00	.55	5.32	10.66	1.61
Permanent Improvements	79.82	51.61	285.82	126.61	30.97	1.04	10.32	20.64	3.09
Fees to Other State Depts.	288.00	96.00	345.60	96.00	57.60	1.92	19.20	38.40	5.76
<b>TOTAL</b>	\$ 37,394.14	\$ 15,191.98	\$ 61,922.47	\$ 7,912.25	\$ 4,759.95	\$ 507.60	\$ 1,190.57	\$ 10,716.16	\$ 1,868.14
<b>TOTAL COLLECTIONS</b>	\$804,962.34	\$750,423.11	\$3,411,585.86	\$2,553,559.95	\$326,263.52	\$ 44,834.11	\$113,589.19	\$239,445.72	\$304,278.74
<b>COST PER TAX DOLLAR</b>	.0465	.0202	.0182	.0023	.0146	.0113	.0105	.0448	.0045

## STATE TAX COMMISSION

STATEMENT NO 63—(Continued)  
DETAIL SCHEDULE OF EXPENDITURES, COLLECTIONS AND COSTS PER TAX DOLLAR  
FOR FISCAL YEAR ENDING JUNE 30, 1937

	Car and Bus	Gross Ton	Motor Vehicle Registration	Operator License	Property	Public Utility Regulation	Unemployment Compensation	Total
<b>TOTAL EXPENDITURES</b>	\$ 399.77	\$ 10,037.30	\$ 117,058.94	\$ 16,107.68	\$ 63,669.56	\$ 105.44	\$ 351.99	\$ 343,693.94
<b>DEPARTMENTAL COSTS</b>								
Board of Commissioners	33.52	1,051.12	5,723.53	883.39	6,378.77	18.59	3.86	19,042.67
General Administrative	34.07	309.57	1,838.65	328.49	593.81	6.54		6,136.38
Re-Appraisals & Equalization					30,530.30			80,530.30
Mines & Utilities					14,225.22			14,225.22
Forms Furnished County Offices					3,776.33			3,776.33
General-Property Tax								
Legal	2.49	214.09	494.44	171.14	380.07	.44	89.19	8,052.16
Appraisals & Investigations								7,222.45
Accounting	230.75	1,391.50	18,517.40	9,186.28	1,657.31	19.53	34.75	46,067.79
Auditing	29.80	3,953.05	35,190.75	1,794.41	970.99	49.05	224.19	82,020.78
Field	14.06	245.40	18,872.02	1,133.24	246.54	2.56		41,246.30
Delinquency	14.06	1,235.63	346.20	149.27	336.13	.80		24,663.47
Registration-Files-Mail	35.60	1,283.48	33,590.22	2,268.20	1,979.41	6.88		55,771.13
Statistical	5.42	353.48	2,485.73	193.26	2,684.68	1.95		9,988.96
<b>TOTAL</b>	\$ 399.77	\$ 10,037.30	\$ 117,058.94	\$ 16,107.68	\$ 63,669.56	\$ 105.44	\$ 351.99	\$ 343,693.94
<b>COSTS BY ACCOUNTS</b>								
Salaries	308.31	7,836.63	70,052.51	3,597.68	44,316.41	73.54	313.38	241,481.97
Travel	7.31	88.98	1,798.87	73.56	5,885.96	1.41		13,926.75
Stationery & Printing	14.53	289.65	12,401.38	421.24	4,601.59	17.92	33.75	24,322.66
Postage	2.85	28.51	6,949.21	28.51	503.43	.56		10,169.78
Telephone & Telegraph	16.72	157.35	956.53	157.35	322.05	3.06		3,192.45
Equipment Rental	.89	219.85	157.60	9.85	384.70	.20		2,411.00
Office Supplies	14.01	288.13	17,350.43	674.60	2,072.25	2.71	3.86	22,468.63
General Expense	16.12	111.31	1,678.99	106.33	4,752.14	2.10		8,343.40
Premiums	1.77	17.69	226.89	17.69	35.40	.36	1.00	677.62
Furniture	.66	6.56	185.62	6.56	456.39	.12		720.75
Equipment	2.68	845.03	4,336.37	171.20	594.01	.50		7,192.30
Permanent Improvements	5.17	51.61	388.54	51.61	53.23	1.04		1,161.12
Fees to Other State Depts.	9.60	96.00	576.00	10,851.50	192.00	1.92		12,675.50
<b>TOTAL</b>	\$ 399.77	\$ 10,037.30	\$ 117,058.94	\$ 16,107.68	\$ 63,669.56	\$ 105.44	\$ 351.99	\$ 343,693.94
<b>TOTAL COLLECTIONS</b>	\$ 82,617.36	\$ 176,497.98	\$ 1,000,472.36	\$ 17,526.00	\$ 46,483.15	\$ 1,217,017.62	\$ 11,789,507.01	
<b>COST PER TAX DOLLAR</b>	.0048	.0569	.1170	.9191	.0023	.0003	.0295	

Not including Property Tax and Unemployment Compensation Costs .0270

## STATE TAX COMMISSION

**STATEMENT NO. 64  
DETAIL SCHEDULE OF EXPENDITURES, COLLECTIONS AND COSTS PER TAX DOLLAR  
FOR FISCAL YEAR ENDING JUNE 30, 1938**

152

	Income	Franchise	Sales-Use	Gasoline	Cigarette	Oleomargarine	Beer	Inheritance	Insurance
<b>TOTAL EXPENDITURES</b>	\$ 41,596.65	\$ 20,969.42	\$ 102,695.85	\$ 9,622.85	\$ 6,376.99	\$ 848.14	\$ 1,484.81	\$ 13,244.72	\$ 633.55
<b>DEPARTMENTAL COSTS</b>									
Board of Commissioners.....	1,787.17	893.63	4,667.93	2,825.52	357.41	35.72	71.46	882.41	35.72
General Administrative.....	430.21	215.12	1,131.59	143.67	87.41	8.63	17.28	86.06	8.63
Re-Appraisals & Equalization.....									
Mines & Utilities.....									
Forms Furnished County Offices.....									
General-Property Tax.....	316.15	507.06	1,891.84	266.68	16.53	1.61	3.31	2,521.18	4.05
Legal.....								7,811.69	
Appraisals & Investigations.....	2,379.94	1,291.64	35,954.95	825.47	2,358.74	335.74	708.96	424.99	42.29
Accounting.....	13,259.76	10,623.94	15,981.55	4,537.69	1,097.94	158.02	371.25	892.72	486.55
Auditing.....	3,739.99	896.95	16,628.09	156.68	1,502.43	205.90	216.82	99.86	9.45
Field.....	4,918.64	2,730.50	14,736.41	93.55	454.65	56.07	2.86	13.89	1.41
Delinquency.....	8,843.70	2,213.38	4,099.77	194.97	117.11	12.29	24.50	117.11	12.29
Files-Mail.....	56.19								
Statistical.....	4,184.13	450.66	3,271.58	26.53	43.74	52	1.04	38.74	.52
General-Revenue.....	1,680.77	840.64	4,372.14	552.09	336.07	33.64	67.33	336.07	33.64
Sundry.....									
<b>\$ 41,596.65</b>	<b>\$ 20,969.42</b>	<b>\$ 102,695.85</b>	<b>\$ 9,622.85</b>	<b>\$ 6,376.99</b>	<b>\$ 848.14</b>	<b>\$ 1,484.81</b>	<b>\$ 13,244.72</b>	<b>\$ 633.55</b>	
<b>COSTS BY ACCOUNTS</b>									
Salaries.....	32,552.77	18,020.52	61,598.30	7,899.87	4,257.38	372.41	1,203.16	12,231.77	531.97
Travel.....	837.23	208.11	4,149.37	774.39	364.14	138.04	143.40	412.54	2.20
Stationery & Printing.....	4,665.75	728.31	3,041.80	326.93	1,196.28	261.32	38.89	158.67	62.99
Postage.....	1,320.17	467.15	1,701.21	24.82	58.32	1.28	2.78	48.92	1.38
Telephone & Telegraph.....	340.92	169.23	885.32	118.90	67.53	6.78	16.40	67.83	6.78
Equipment Rental.....	23.73	7.87	230.88	6.32	3.14	.32	.57	3.14	.32
Office Supplies.....	587.33	782.98	148.34	89.39	8.80	11.93	17.66	88.23	8.80
General Expense.....	404.85	231.80	1,398.12	158.25	75.26	8.90	22.59	82.25	6.95
Premiums.....	151.42	75.73	423.70	48.70	75.26	38.02	6.08	40.26	3.02
Furniture.....	5.00	2.50	18.88	1.50	1.00	.10	.20	1.00	.10
Equipment.....	420.46	81.71	1,426.22	56.98	32.70	3.31	6.61	32.70	3.31
Permanent Improvements.....	87.02	43.51	256.23	26.22	32.40	1.73	18.47	17.41	1.73
Fees to Other State Depts.....	200.00	100.00	520.00	60.00	40.00	4.00	8.00	40.00	4.00
<b>\$ 41,596.65</b>	<b>\$ 20,969.42</b>	<b>\$ 102,695.85</b>	<b>\$ 9,622.85</b>	<b>\$ 6,376.99</b>	<b>\$ 848.14</b>	<b>\$ 1,484.81</b>	<b>\$ 13,244.72</b>	<b>\$ 633.55</b>	
<b>TOTAL COLLECTIONS</b>	\$864,239.52	\$948,971.86	\$3,465,180.86	\$3,444,365.24	\$348,472.68	\$ 44,054.64	\$120,060.46	\$312,018.53	\$350,017.46
<b>COST PER TAX DOLLAR</b>	.0481	.0220	.0296	.0027	.0182	.0192	.0123	.0423	.0013

STATE TAX COMMISSION

**STATEMENT NO. 64—(Continued)  
DETAIL SCHEDULE OF EXPENDITURES, COLLECTIONS AND COSTS PER TAX DOLLAR  
FOR FISCAL YEAR ENDING JUNE 30, 1938**

	Car and Bus	Gross Mile	Motor Vehicle Registration	Operator License	Property	Public Utility Regulation	Unemployment Compensation	Mine Occupation	Total
<b>TOTAL EXPENDITURES</b>	\$ 343.16	\$ 1,905.55	\$ 121,784.01	\$ 15,018.69	\$ 68,488.52	\$ 150.78	\$ -71.27	\$ 103.93	\$ 405,176.35
<b>DEPARTMENTAL COSTS</b>									
Board of Commissioners.....	17.86		5,387.81	893.63	4,801.19	17.86			22,675.32
General Administrative.....	4.28	52.80	1,233.70	215.12	731.12	4.28			4,869.90
Re-Appraisals & Equalization.....					25,804.86				25,804.86
Mines & Utilities.....					13,817.70				13,817.70
Forms Furnished County Offices.....					4,521.24				4,521.24
General-Property Tax.....					4,066.82				4,066.82
Legal.....	.82	323.66	1,200.06	182.07	2,434.41	30.97	-71.98		9,928.42
Appraisals & Investigations.....					3,612.05	21.12	.71		7,811.69
Accounting.....	260.23	201.95	12,898.08	2,495.45	1,465.02	48.04		103.93	63,816.20
Auditing.....	20.54	901.30	24,882.49	352.58	812.46	4.58			75,084.29
Field.....	4.58	25.00	11,248.16	584.88	781.57	6.68			36,135.83
Delinquency.....	11.68	388.35	251.05	34.86	2,439.75	6.08			24,636.17
Files-Mail.....	6.08	12.49	22,105.43	329.02	270.66				40,533.97
Statistical.....			983.54	9,049.03	31.95	.26			1,280.39
General-Revenue.....	.26		36,832.07	882.05	2,857.72	16.91			53,936.03
Sundry.....	16.83		4,791.62						16,817.52
<b>\$ 343.16</b>	<b>\$ 1,905.55</b>	<b>\$ 121,784.01</b>	<b>\$ 15,018.69</b>	<b>\$ 68,488.52</b>	<b>\$ 150.78</b>	<b>\$ -71.27</b>	<b>\$ 103.93</b>	<b>\$ 405,176.35</b>	
<b>COSTS BY ACCOUNTS</b>									
Salaries.....	309.24	1,856.56	75,516.51	3,348.55	44,801.73	127.78	-71.27	59.98	265,117.23
Travel.....	1.04		1,005.70	47.77	7,896.95	1.04		4.20	15,987.02
Stationery & Printing.....	3.92	48.99	8,621.14	741.11	7,362.94	3.92		39.75	27,302.71
Postage.....	.69		6,423.49	35.39	1,220.43	.69			11,397.42
Telephone & Telegraph.....	3.89		987.95	169.37	576.73	3.89			3,420.82
Equipment Rental.....	1.15		204.07	7.87	66.78	.16			553.33
Office Supplies.....	4.29		24,303.66	654.07	2,596.82	4.37			56,250.56
General Expense.....	14.35		2,009.83	170.61	971.61	3.35			5,670.77
Premiums.....	1.51		731.64	75.73	257.33	1.51			1,921.91
Furniture.....	.05		354.05	2.00	296.50	.05			683.43
Equipment.....	1.63		793.74	81.71	1,881.51	1.63			4,774.22
Permanent Improvements.....	.89		252.23	43.51	269.19	.89			1,051.43
Fees to Other State Depts.....	2.00		580.00	9,140.50	340.00	2.00			11,040.50
<b>\$ 343.16</b>	<b>\$ 1,905.55</b>	<b>\$ 121,784.01</b>	<b>\$ 15,018.69</b>	<b>\$ 68,488.52</b>	<b>\$ 150.78</b>	<b>\$ -71.27</b>	<b>\$ 103.93</b>	<b>\$ 405,176.35</b>	
<b>TOTAL COLLECTIONS</b>	\$ 83,922.91	\$ 46,366.10	\$1,123,766.56	\$ 18,810.25	\$ 56,749.80	\$ 2,138,695.47	\$ 532,002.95	\$13,897,704.29	
<b>COST PER TAX DOLLAR</b>	.0040	.0410	.1083	.7984	.0026	.0026	.0001	.0286	
Not including Property Tax and Unemployment Compensation Costs.....									.0286

STATE TAX COMMISSION

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# SCHEDULE NO. 65 APPROPRIATIONS AND DISBURSEMENTS FOR PERIOD JULY 1, 1936 TO JUNE 30, 1938

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## STATE TAX COMMISSION

Period		Appropriations	Disbursement	Unexpended Balance
July 1, 1936 to June 30, 1937	Balance June 30, 1936, 1935-37 General Legislative Appropriation (Chap. 138 Sec. 1—Laws of Utah—1935) Credit	\$105,655.30 30,000.00	\$	\$
	Disbursements—Income, Franchise, Cigarette, Oleomargarine, Beer, Inheritance, Insurance, Car & Bus, Property and Public Utility Regulation Fee	135,655.30		
	Balance June 30, 1936—Special Legislative Appropriation—Sales Tax—Chap. 138, Sec. 2 Laws of Utah—1935 Credit		135,655.30	
	Disbursements—Sales Tax			
	Balance June 30, 1936—Special Legislative Appropriation—Gasoline Tax—Chap. 138, Sec. 4, Laws of Utah—1935	41,922.47 20,000.00		
	Disbursements—Gasoline Tax			
	Balance reverting to Gasoline Fund—Chap. 158 Sec. 15, Laws of Utah—1937	61,922.47	61,922.47	
	Balance June 30, 1936—Special Legislative Appropriation—Motor Vehicle Registration Chap. 138—Sec. 3, Laws of Utah—1935 Credit			
	Disbursements—Motor Vehicle Registration	8,196.14		
	Balance reverting to Motor Vehicle Registration Fund—Chap. 158 Sec. 15, Laws of Utah 1937		7,912.25	283.89
	Balance June 30, 1936—Fees—Vehicle Control Fund—Motor Vehicle Operator License Chap. 47, Sec. 16, Laws of Utah—1935 Debits	30,688.89 89,887.17 120,576.06		
	Disbursements—Motor Vehicle Operator License		117,058.94	
	Balance reverting to Vehicle Control Fund—Chap. 158, Sec. 15, Laws of Utah—1937			3,517.12
	Balance June 30, 1936—Motor Transportation and Gross Ton Mile Tax Revenues Chap. 53, Article 4, Sec. 19-20, Laws of Utah—1933 and Chap. 46, Sec. 150, Laws of Utah—1935	157,681.20 139,887.17		
	Disbursements—Motor Transportation and Gross Ton Mile		16,107.68	
	Balance reverting to Gross Ton Mile Fund and Motor Transportation Fund—Chap. 158 Sec. 15, Laws of Utah 1935	11,231.52	10,087.30	
				1,194.22
		\$355,375.52	\$348,693.94	\$ 6,681.58

# SCHEDULE NO. 65—(Continued) APPROPRIATIONS AND DISBURSEMENTS FOR PERIOD JULY 1, 1936 TO JUNE 30, 1938

Period		Appropriations	Disbursement	Unexpended Balance
July 1, 1937 to June 30, 1938	General Legislative Appropriation—Chap. 158, Sec. 1, Laws of Utah—1937—Income, Franchise, Cigarette, Oleomargarine, Beer, Inheritance, Insurance, Car and Bus Co., Property, Public Utility Regulation Fee, Unemployment Compensation and Occupation—Mines	285,000.00		
	Special Legislative Appropriation—Sales and Use Tax—Chap. 158, Sec. 4—Laws of Utah 1937	200,000.00		
	Special Legislative Appropriation—Gasoline—Chap. 158 Sec. 6, Laws of Utah 1937	22,000.00		
	Special Legislative Appropriation—Motor Vehicle Registration—Chap. 158, Sec. 5, Laws of Utah 1937	152,575.00		
	Special Legislative Appropriation—Vehicle Control—Operator License—Chap. 158 Sec. 3, Laws of Utah—1937	96,825.00		
	Fees—Gross Ton Mile—10% of revenue collected—Chap. 46, Sec. 150, Laws of Utah, 1935	5,812.14		
	Total Appropriations	\$762,212.14		
	Total Disbursements		\$405,176.35	
	Balance carried over to second fiscal year			\$357,035.79

## 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 Statements, 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, 1937 and June 30, 1938, 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 8th day of December, 1938.

C. LOUIS COLLINS,  
Notary Public.

IRWIN ARNOVITZ,  
H. P. LEATHAM,  
J. Wm. KNIGHT,  
R. E. HAMMOND,

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