

**FIFTH BIENNIAL REPORT
OF THE COMMISSIONER
OF TAXATION OF
WYOMING, 1917-1918**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649357093

Fifth Biennial Report of the Commissioner of Taxation of Wyoming, 1917-1918 by C. L. Calvert

Except for use in any review, the reproduction or utilisation of this work in whole or in part in any form by any electronic, mechanical or other means, now known or hereafter invented, including xerography, photocopying and recording, or in any information storage or retrieval system, is forbidden without the permission of the publisher, Trieste Publishing Pty Ltd, PO Box 1576 Collingwood, Victoria 3066 Australia.

All rights reserved.

Edited by Trieste Publishing Pty Ltd.
Cover @ 2017

This book is sold subject to the condition that it shall not, by way of trade or otherwise, be lent, re-sold, hired out, or otherwise circulated without the publisher's prior consent in any form or binding or cover other than that in which it is published and without a similar condition including this condition being imposed on the subsequent purchaser.

www.triestepublishing.com

C. L. CALVERT

**FIFTH BIENNIAL REPORT
OF THE COMMISSIONER
OF TAXATION OF
WYOMING, 1917-1918**



135

130

17-31

Fifth Biennial Report
of the
Commissioner of Taxation
of Wyoming



1917-1918

Fifth Biennial Report ^{CF}
of the
Commissioner of Taxation
of
Wyoming

1917-1918

C. L. CALVERT, COMMISSIONER

0

1918
THE S. A. BENTON COMPANY
CHEYENNE, WYO.

Adm
332.2
WY.
918

CHEYENNE, WYO., November 1st, 1918.

TO HIS EXCELLENCY,

FRANK L. HOUX,

Governor of the State of Wyoming.

SIR:

In accordance with the provisions of the Eleventh Paragraph of Section 221 of Chapter 23 of the Wyoming Compiled Statutes, 1910, I herewith submit the fifth biennial report of this office.

Very respectfully,

C. L. CALVERT,

Commissioner of Taxation

JUN 28 1924

Report of Commissioner of Taxation

RECOMMENDATIONS

I would respectfully renew the recommendation of my predecessor, Hon. John McGill, for the enactment of a law providing that the State Treasurer shall collect all taxes on car and transportation companies doing business in this State, and return the amounts due to the several counties. It would save much unnecessary expense and inconvenience to the county treasurers and also to the companies.

I would further recommend that Section 2376, Revised Statutes 1910, relating to migratory stock, be amended and the penalty made more severe for shipping live stock into the State without notifying the assessor of the county into which said live stock is shipped or driven. This matter was checked up by my office last spring through the State Veterinarian's Office and I found there were 70,162 head of cattle and 55,643 head of sheep shipped and driven into the State during the months of April, May and June, totaling a valuation of approximately four million dollars, and in not one instance did I find where any of this property had been reported to the assessors as by law required.

I would further respectfully recommend the enactment of a law making it mandatory that assessments be returned to the assessors on or before May 1st of each year, at some convenient point or school house in each school district in the county; dates and place of returning said assessment to be determined and ad-

vertised by the assessors. A law along these lines would make it possible for the assessor and office deputies to do the work and would eliminate district assessors who, it seems, are very hard to obtain in many counties and are very expensive, as I found some of the counties were at the expense of fourteen dollars a day per diem and expense for district assessors. I feel that if a law of this kind were enacted it would be as efficient as the present law and much more economical, with very little trouble on the part of the taxpayers.

Further I would respectfully recommend an amendment to the law relating to motor vehicles, as under the present law many cars are escaping taxation and on those taxed the valuations are much lower than any other class of property. The Secretary of State's Office shows there were sixteen thousand one hundred and forty-six licenses issued for the year 1918 to and including November 1st, and only eleven thousand nine hundred and sixteen returned for assessment, showing there were four thousand two hundred and thirty cars that escaped taxation this year. I would recommend the law be amended increasing the license fee to cover the tax, or the tax collected at the time of issuing same, and would also recommend that they be taxed on a horse-power basis allowing for yearly depreciation. I consider this class of property is making a heavier demand on the taxpayers of the State than any other and should be assessed at fully one hundred per cent.

As provided in the first paragraph of Section 221 of the Compiled Statutes, 1910, one of the duties of this office is as follows:

"It shall be the duty of the commissioner, and he shall have power and authority:

First—To have and exercise general supervision over the administration of all assessment and tax laws, over all county, town, and city tax assessors and boards of equalization, levy and assessment, to the end that all assessments of property, real,

personal, and mixed, be made relatively just and uniform, and at its *true and full cash market value*; to require all county, town and city assessors, boards of equalization, levy and assessment under penalty of forfeiture and removal from office, as such assessors or boards, to assess all property of every kind and character at its *actual and full cash value*; Provided, however, that this section shall not be construed as abridging the power granted by the constitution of this state to the state board of equalization."

Section 10 of Article 15 of the Constitution provides that:

"The State Board of Equalization shall fix a valuation each year for the assessment of live stock and shall notify the several county boards of equalization of the rate so fixed at least ten days before the day fixed for beginning assessments."

The date fixed by law for the beginning of assessments by county assessors is the first Monday of February, so that the valuation placed on live stock is the first to be placed on any class of property in the State. When the Board places a valuation on this class of property from sixty to seventy per cent. of its actual cash value, is it reasonable to expect that county assessors will assess the property over which they have the power of assessment at more than the same percentage of its actual cash value?

With the additional powers given by the Thirteenth State Legislature to the State Board of Equalization I believe this State could have more nearly a full cash value assessment than any State in the Union. If the Board will assess the property—live stock, railroads, telegraph and telephone lines, car companies, the output of mines and the output of oil and gas—over which they have exclusive assessing powers, at full cash value, I believe the county assessors would follow their lead. If all property in the State of Wyoming is assessed at its actual value and a low rate of taxation is fixed for state, county and municipal purposes,

Wyoming will soon acquire the reputation of being a rich State, with a low rate of taxation, the aggravating question of percentages will be eliminated and the flexibility in the taxing system can be had by adjusting rates instead of values.

EXPENSE OF TAX COMMISSIONER'S OFFICE

The Fourteenth Legislature appropriated, for contingent fund of this office, the sum of \$7,000.00 of which the following has been expended to November 1st, 1918:

ITEMS OF CONTINGENT EXPENSE

Amount of Contingent		\$7,000.00
Railroad and Pullman	\$ 208.37	
Hotel and Meals (when traveling)	140.97	
Office Fixtures	187.50	
Clerical Services	2,350.00	
Postage, Box Rent, Telegraph and Telephone	127.95	
Office Supplies	2.10	
Miscellaneous	8.75	
Bond	40.00	\$,065.64
Balance on hand November 1st, 1918		\$8,934.36