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TAXES AND THE COUNTY BOARD.

THE tax question and the powers of the county court in relation to it form a subject of interest to every property owner in this city and county. It is discussed more frequently and with greater feeling in the city than in the country districts, because the greater burden by far falls on the shoulders of the city people. This is owing to the enormous values placed upon their real estate.

Attorneys have been consulted as to the authority of the County Court, sitting as a Board of Equalization under the statute. As might be expected, different lawyers have different opinions on the same point. Some claim that the Board can reduce the valuation of the Assessor so as to affect the whole assessment, others deny this and say that while the Board can equalize individual assessments so as to put the valuations on an equal cash basis, it cannot lower or raise the whole valuation.

The facts are, that the County Court placed the rate of taxation at two mills on the dollar, and that the Assessor placed the property he assessed at a very high valuation, acting, as he claims, under the law which requires it to be put at its cash value. The results are, that a very much larger sum will accrue to the county than is needed for purposes of present revenue, and that the taxpayers generally feel that they are being needlessly oppressed.

We have previously discussed the question of what is a "cash valuation" and shown from the statute that it does not mean an inflated price, caused by a "boom" or by speculations in real estate that give it a temporary inflation, but that it means, as specifically defined, that price at which it would be taken by a creditor in payment of a just debt. But it is not of much use to enter now into a dispute on this point, because the assessment has been made and the tax notices have been served,

The vital question is, what relief can be afforded to the overburdened taxpayers of this city? It is argued by a legal objector to the wholesale reduction proposed, whose opinion will be found in another column, that the fact that more revenue will be raised than is needed, "does not confer jurisdiction upon the County Board to inquire into that matter and lower the entire assessment roll to meet that emergency."

We do not suppose any thoughtful person who has read the revenue law will contend that an "emergency" confers "jurisdiction" of any kind. If the law does not confer jurisdiction the jurisdiction does not exist. The law makes the County Court a Board of Equalization, with power to "determine all complaints made in regard to the assessed value of any property, and may change and correct any valuation, either by adding to or deducting from."

To an ordinary mind this looks like ample jurisdiction over the entire case. It is complained that the assessment throughout the city is too high; that property has been placed at too great a valuation when compared with former prices and also with property in this county outside of the city. Now, if the Board of Equalization recognizes the complaint as valid, and it has power to "determine all complaints made" on this subject, and can add to or deduct from, any valuation, why can the Board not "change and correct" all valuations?

We take the position that the language of the law is ample to cover the whole ground of complaint. Not because of the excess of revenue, particularly. That is a side issue, though it springs from the main question. But because the valuation is excessive and therefore may be "changed and corrected."

But suppose it is granted, for the sake of argument, that a wholesale reduction of the assessment roll would be beyond the scope of the powers vested in the Board of Equalization. There is another way to meet this difficulty, and to equitably determine this complaint. Let a comparison be made between the valuations on property within the city limits and property outside the city limits, and if it will be found, we think, that the discrepancy is too great. The difference is much wider than in former years. Then, under the equalizing powers of the Board, viewing them even in the narrow sense of the legal opinion

published in another part of this paper, it still has authority to "take from" this excessive valuation and make it more equal with outside assessments, the difference in values of property within and without the city limits being of course taken into consideration.

We believe the board can reduce the entire city valuations on this principle, and lower such valuations outside the city as they find to be excessive, and not exceed by one iota the powers conferred upon it by statute.

And, we would ask, seeing that this is only just to the taxpayers, and the excessive revenue in prospect is not required, who is going to fight against this act of equalization, either in the courts or otherwise? Suppose lawyers entertain diverse views on the subject. Let them argue, and cite authorities, and indulge in legal contentions, more or less pertinent to this peculiar case. But let the Board do justice to the taxpayers, and there will be no trouble over the matter that need give its members a moment's uneasiness.

The people of Salt Lake City complain that their property has been too highly assessed. The Board seems to have conceded this, by its contemplation of a general reduction. Let there be an equalization, then, of city values with values outside the city limits—the relative actual difference being considered—and let the Board "change and correct the valuation" as empowered by law, and the result will prove eminently satisfactory and work no evil. If this is right, the Board should be fearless and go ahead!

WHAT IS HE?

IT SEEMS that Sam Small, the head and front of the Methodist University scheme at Ogden, is a sort of religious "What-is-it." He is anything denominational that serves his purpose for the time. The presidency of a Methodist University offers the most profitable opportunity just now, so he figures as a good Methodist. But, according to the Atlanta, Georgia, correspondent of the Denver News, he has no standing in that church or any other, and the question is "What is He?" The News dispatch says:

"Sam Small is in a quandary. He wants a letter of membership in some church, but his efforts to get any, so far, have been unavailing. Although a preacher of national reputation and president of a flourishing young institution of learning in the land of the