MAYOR SCOTT PROTESTS

Against Mr. Young's Resolution Lowering the Taxes 30 Per Cent.

HE SAYS THE MONEY IS ALL NEEDED.

Mr. Young Answers "The City Must Live Within Its Income."—The City Attorney's Opinion.

The city Board of Equalization met again last night. Mayor Scott presided. The members present were Moses, Pickard, Heath, Anderson, Spedden, Pollock, Hyde, Hardy, Tuddenham, Young, Lynn and Pendleton. City Assessor and Collector Clute was present and again demonstrated his knowledge of every man's business whose property he had assessed. The following business was transacted:

ASSESSMENTS CONFIRMED.

Mrs. M. Sharp et al., Spencer Clawson, John McDonald, Mrs. E. L. Campbell, James S. Brown, L. E. Peiler estate, W. E. Steel et al., M. C. Kimball, H. W. Lawrence, receiver of the Church property, Mrs. M. A. Hanks, H. Coulam.

ABATEMENTS ADDITIONAL.

A. S. Ireland	1,000
Scowcroft & Co., [illegible]	1,000
Benjamin S. Young	1,000
F. H. Hyde	2,500
Joseph F. Smith	2,000
Mrs. E. H. Livingston	1,000
J. A. Cunningham	10,000

TAX REDUCED.

S. A. Hendricks	[illegible]
Geo. M. Ottinger	[illegible]
Geo. T. Chamberlin	[illegible]
Charles Ottinger	[illegible]
John C. Fowler	[illegible]
Jane Rowberry	[illegible]
Mrs. E. D. Lewis	[illegible]
Mrs. Sarah Sheridan	[illegible]
Ann Cowan	[illegible]
Jane Rowberry	[illegible]
A. L. Pratt	[illegible]
Nelly Foster	[illegible]
E. J. Rust	[illegible]
Geo. R. Hedges	[illegible]
John Lamer	[illegible]
Geo. W. Grant	[illegible]
John H. Lewis	[illegible]
Lucinda Angell	[illegible]
A. S. Lawrence	[illegible]
Josephine	[illegible]
Sarah Ann Young	[illegible]
Hannah Grimes	[illegible]
L. S. Young	[illegible]
L. E. Hill	[illegible]
J. Stephens	[illegible]
L. Young	[illegible]
J. Stephens	[illegible]
W. H. Newman	[illegible]
Mrs. Jane Evans	[illegible]
Mrs. Ann Evans	[illegible]
L. G. Young	[illegible]
L. G. Young	[illegible]
L. G. Young	[illegible]
Mrs. Annie Morton	[illegible]
Catherine A. West	[illegible]

REDUCTIONS AND ADJUSTMENTS.

The case of Maria Schuler, which had previously been confirmed, was reconsidered at Mr. Clute's recommendation and the amount of personal property which at first was set at $15,000, was reduced to $5,400 because of mortgages which had been taken up and expenditures made to the amount of the difference, as previously ascertained.

The Twelfth ward Relief Society petitioned for cancellation of tax on the ground of its being a charitable association. Petition granted.

The petition of the Fifteenth ward Ecclesiastical association was taken up and the tax remitted.

The report of the committee on banks and building associations was read and adopted. The following reductions were made: The assessment of the American National bank from $1,052,500 to $776,000, the Commercial National bank from $740,000 to $525,000, the Zion's Savings bank and Trust company, from $588,000 to $374,000, the Salt Lake Valley Loan and Trust company, from $333,000 to $99,000. The Utah Title and Trust company was confirmed.

The assessment of the Utonian Loan and Building association was reduced from $9,900 to $5,125.98.

The protests of the Zion's Building and Benefit society and of the Utah Loan and Building association were taken up and the same disposition made of both, viz.: That a reduction be made of the amounts paid out by the associations from the date of the assessment was levied up to the present.

The reports of the committee on railroads were read and adopted.

The valuation of the property of the Union Pacific was confirmed except on 85, 86, 87 A, which was reduced $1000, on 90 acres of land in section 33, township 1 north, range 1 east, which was reduced $1440.

The valuation of the property of the Rio Grande Western was confirmed except real estate in blocks 1, 12, 19 and 20 of plat C, and block 25 of Riverside plat A, which was reduced from $36,400 to $30,000, and also property in blocks 24, 25, 35 and 36, plat C, was reduced from $120,810 to $115,000.

The valuation of property of the Rapid Transit Company was confirmed on real estate and improvements, but on personal property a reduction was made from $104,000 to $14,000.

The valuation of the property of the Salt Lake City railway was confirmed on real estate and improvements, but on personal property a reduction was made from $320,000 to $207,000.

The committee on corporations reported and each item was considered singly. The result was as follows:

The assessment of the Rocky Mountain Bell Telephone company was reduced from $100,000 to $60,000.

The assessment of the Mountain Ice and Storage company was reduced from $70,225 to $40,500.

The assessment of the Rowe, Morris, Samuelsky company was reduced from $40,000 to $25,000.

The assessment of the Pioneer Roller Mill company was reduced from $55,920 to $30,000.

The assessment of the Utah Stove and Hardware company was reduced from $24,200 to $20,000.

The assessment of the Western Hotel company was reduced from $101,800 to $185,000.

The assessment of the Cooperative Wagon and Mfg. Co. company was reduced from $137,507 to $85,022.58.

The assessment on the Home Fire Insurance company was raised from $42,132.75 to $50,132.75.

The assessment of the Home Life Insurance company was reduced to $25,000.

The assessment of the Equitable Cooperative company was reduced from $11,500 to $9,000.

The assessment of the property of the Herald Publishing company was reduced to $50,750.

CITY ATTORNEY ON THE TAX REDUCTION.

The following opinion from City Attorney Hall was received, read and filed:

Honorable Mayor and City Council:

Gentlemen—I have carefully considered the question submitted, namely: "Have you as a Board of Equalization power to lower the entire assessment roll of Salt Lake City?"

Each taxpayer shall make a written statement of all the taxable property, etc., owned by him, under oath, to the assessor upon a blank furnished him by the assessor.

After the 1st day of January and on or before the second Tuesday in July of each year, the assessor shall assess all property in the city subject to taxation, and the name of the person owning the same, and shall determine the fair cash valuation of such property and shall list and assess the same to the person, etc., owning such property and make return or deliver such list to the City Council.

Upon return of such assessment roll, by the assessor, the City Council shall appoint a time to hear complaints, etc. The city recorder shall, within twenty days after the receipt of such assessment roll, set the amount of tax, as determined upon by the council for the current year, in the proper column opposite the names of the persons on the roll, and furnish the collector with said roll. Upon the receipt of such roll by the collector from the recorder, the collector shall furnish to each taxpayer by mail, or leave at his residence or usual place of business, a notice of the amount of tax assessed against him, and when and where payable. After the collector has given such notice, he must return the assessment roll to the Council. The Council shall then constitute a Board of Equalization, and shall have power to determine all complaints made in regard to assessed value of any property, and may change and correct any valuation, either by adding thereto or deducting therefrom.

It is my opinion that you as a Board of Equalization have jurisdiction only to make inquiry and act in judgment upon the complaints made by the individual taxpayers of the city, and to compare the individual assessments upon the assessment roll one with the other, and to increase or lower the individual assessments and make them equal with each other, and equalized at the value in money of the property assessed.

"And the revenue derived from a fair valuation of the property listed and assessed, as provided by law and ordinance at the rate of tax fixed, is in excess of the amount necessary to discharge the functions of government, does not confer jurisdiction upon you as a Board of Equalization to inquire into that matter, and lower the entire amount of the assessment roll of the city. Should the revenue be in excess of the necessities of the city, the City Council could grant relief by lowering the rate of taxation.

The reason of the law is apparent, the value of the property is measured by its money or cash value, taxation should be uniform and equal, so that the burdens of government should fall alike and equal on all property; hence Board of Equalization are constituted to which the individual taxpayer may appeal from an excessive valuation placed upon his property by the assessor, and have it equalized compared with other property, or estimated at its fair cash value, and upon whole property has been assessed below such value, to have it equalized by raising its valuation.

To equalize is to make equals; to cause to correspond or be alike in amount or degree, as compared with something, and in matters of taxation money is the standard of value.

As to the second proposition, viz. the listing and assessing of real estate, and does a building constitute a part of the realty?

I quote you Section 2910, laws 1888, and section 2913, of the same laws as amended in 1890, page 81, laws 1890.

Sec. 2910. "Property other than money shall be assessed at a fair cash valuation. Money loaned, on hand, or on deposit shall be assessed at its legal value; real estate shall be listed as real estate, and personal property shall be listed as personal property. Real estate taxable under this act shall be listed and assessed as valued on the first day of January in each year; all other property taxable under this act shall be listed and assessed at valued on the day of assessment, from credits taxable under this act, debts due and owing, by the person, firm or company shall be deducted in listing and assessing."

Sec. 2913. "In assessing real estate it shall be described with reasonable certainty as to locality and quantity, according to the maps of plats herein provided for.

It shall be sufficient in towns and cities to give the number of the lot, block and plat, and on other lands the approximate area within the section, or other legal subdivisions thereof and the township and range in which it is situated. The real estate and improvements thereon shall be assessed and listed separately."

The difficulty is found to harmonizing a seeming conflict of the last paragraph of section 2913 as amended, with that part of section 2910, which provides that real estate shall be listed and valued as of the first of January, whether in listing and making the assessments, the assessor shall set and value the real estate and improvements thereon separately, as of the first day of January of each year, or value the real estate separately as of the first day of January, and the improvements which have been placed thereon since January 1st, separately as of the day that the assessment is actually made.

I am of the opinion that as improvements upon real estate constitute generally in law, and also in ordinary matters of money valuations, part of the realty that the assessor in making up his lists and assessments should value the real estate and improvements thereon as of the first day of January, stating the value of the lands and improvements separately, and that improvements made after January 1st should not be listed as of that year. This separation of values, perhaps, was intended, by the legislature, to and would probably aid in a correct and uniform valuation of real estate, and I am unable to reach the conclusion that, by requiring real estate and the improvements thereon to be listed and valued separately, that the legislature intended in that connection to make the improvements assessable as personal property.

Very respectfully,

W. C. HALL,
City Attorney.

Mayor Scott called Councilman Pickard to the chair, and took the floor in protest against the twenty per cent. reduction in taxes made by the adoption of the resolution introduced by Councilman Young on Wednesday night. He said: "I wish to enter a vigorous protest against the measure. I should have done so on the evening of the adoption of the resolution but I was present. I know that we need all the money raised from the collection of taxes. Careful estimates were made by myself and the finance committee. Our street repairs alone cost us $25,000 per annum, the fire department is a source of heavy expense and we need to make certain improvements. Our receipts will not be increased over that of last year from licenses collected. Times are hard and men cannot afford to pay the heavy revenue in the license. Take for instance the saloon keeper, and how he can afford to pay $125 per month into the city treasury by selling beer for five cents a glass is one of the things I cannot comprehend. Unless this resolution is reconsidered and the tax restored to where it was, there will be a deficiency in the treasury that we can only make good by issuing more bonds and the bonding limit of the city is nearly reached. This once done, we are in rather a desperate strait. A nother thing, if we adopt this, there is no doubt that it will find its way into the courts and be subject to the law's proverbial delays. It is true that our taxes are a little high, but they are uniform throughout the city. I would like to have some one move for a reconsideration.

Councilman Spedden—I move for a reconsideration in order that a more uniform rate may be arrived at.

Councilman Young—I am in sympathy with what the mayor has said, to a certain extent, for a curtailment of expenses by the municipal administration is absolutely necessary. I can't see where the money is going to, lately. I am informed that Mr. Clute received between $12,000 and $14,000 in compensation last year. While he has grown himself thoroughly familiar with the duties of his office, I cannot refrain from saying that his remuneration is entirely too high and should be cut down. The same rate I believe would hold good throughout the various departments of county. Improvements are spoken of over and there. The mayor says we need them. That may be true, but the city, like a man, should live within its means. I should like to have a more elegant residence. I should like to see it surrounded with beautiful walks, lawns and iron fences, but I shall have to wait until I can afford to thus improve my property. To pursue a different policy means financial disaster. There are some who favor the reduction of taxes on personal property as well as on real estate, but the money held by banking associations is worth one hundred cents on the dollar and it cannot be legally assessed to him. Neither am intemperate. As to the legality of the matter, I do not think the city attorney has thoroughly covered the ground.

Councilman Pendleton said that the taxes were entirely too high and he favored the reduction.

On motion of Mr. Spedden the matter was put over until Monday night, when it will be made the special order of business.

Railroad Across the Ocean.

(St. Louis Republic.)

A railroad across the Atlantic is on the list of projects for the future achievement of science. Many years ago a civil engineer read a paper before the French academy of sciences suggesting a submarine railway. His theory was as follows: A certain depth of the ocean—a hundred fathoms or more—far below any agitation from surface storms, the water is of such a density that nothing in tubular form, whatever the weight, can possibly sink.

Having thus made a foundation in the very bowels of old Neptune, he proposed to stick a continuous line of immense iron tubes—with the manner of cable-laying—in which a double track could be laid between Cape Clear, Ireland, and Cape Race, Newfoundland, and then send trains scooting through the tube, in the consternation of the sea serpent and the marital terror of the big and little fishes.

The only serious objection this learned Frenchman could see to the successful termination of this without a doubt very expensive job was the crushing effects of the smoke from engines used in a submarine railway. Only if this could be overcome, he said, then the great ocean tube railway only required the necessary construction capital.

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Which always gives satisfaction is the Pearson. We have a first class domestic coal. The Pearson cuts the environment other kinds so do the chimney and the kettles. The Pearson contains no rock. It is what you want. Consumers' Coal Co., 110 Main Street, or J. C. Walker & Bros., 43 Main.

WRITE or telephone to King & Sons, Farmington, Utah, for Choice Peaches.

When Baby was sick, we gave her Castoria
When she was a Child, she cried for Castoria.
When she became Miss, she clung to Castoria
When she had Children, she gave them Castoria.

TO HOUSEKEEPERS.

Don't buy imported Lard, get it pure at the Globe Market, opposite R.C.M.I.

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There are three Departments of Instruction:

I. A Primary one for young pupils.
II. An Advanced English course.
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Open to both boys and girls.

Weekly review teachers taken.

SPECIAL NOTICE FOR EVENING CLASSES

On Monday, Sept. 21, 1891, at 7:30 p. m., a series of instruction classes will open for the benefit of all such young ladies and young gentlemen who desire either an extended culture or special help in such studies as may the better qualify them for their general life work.

The first session of evening classes will extend from Sept. 21 to Dec. 19. The fees will be $5 for each pupil and payable in advance.

Apply to the Principal.

J. WHITLEY,
Late of London and graduate of Queen's College, England.

HOW CROWS CATCH GRUB.

Working Patiently for Those Delicate Morsels Buried in Sand.

Fishermen in Harris do from at the mouth of the Neuphlomen river, fill running stories of the way some crafty birds and geese. Then for eating. When the crows first come in the spring they visit the streams swarming hot and jumping every moving bunch for grub. They commonly come before crabs begin running, but the crows or kind good patrons, sometimes waiting ten or fifteen days.

The crows scan the shoals from small tree tops or mounds of sand. Others stand on the banks of the creeks with heels raised sidewise and eyes on the ling at the water. When the crabs begin raising the crows dive into the water from any depth of various easily, clutch the crab over both the claws and drop their prey with good people heads and the heavy shell which fringes the bay. By the means the crabs are reduced to pulp, and the crows, with much wise flapping and disordered swing, two every bell for food.

Captain Tom Carroll, of Gibson Dragon, says he sees one day crows hooking a crab. One of the little caught and carried it to a big dry another. There it was put down. The crow's caught brought five of its tribe. They pulled it about, turned it upon its back and found nothing. Three gave another wave accompanied by loud chattering and a gurgling noise, which Carroll even was laughing. To turn the spent they would make believe to fly away, but dropped only to the sand lady or dirty bed off.

Then that same crow dirty guard of pea-coat pieces kept their eyes intently fixed on the crab rolling about the direction of the water, a hundred yards away. The crows, without a sound, crawl their backs watching their food shell victim flopping lately away from the soft, dry sand. Suddenly they broke into a wild chorus of caws and made after the crab. One picked it up and moved away to the beach, followed by his fellows. There he was dropped to death and the crows flew away to their nest.—New York Recorder.

The Telephone Has Made Them Stupid.

Telephones are more used in Denmark than any other place. There are two rival companies in the island, and the wires are so out that every sole water stand has its telephone, and the marketing is all done over the wire. Even railway trains are started by telephone, and some one blows a little as possible, now that the facilities for verbal intercommunication allow to avoid to a considerable extent the unnecessary use of a bell clapper.

An English electrical engineer who had been engaged in making a series of surveys in the island, said that the introduction of the telephone has had a somewhat hallucinatory effect. The ladies, who were wont to do their marketing with more energy than could be looked for in such a warm climate, now stay in their houses and their orders by telephone, and the tradesmen seem to have fallen into the habit of the telephone. The consequence is that there is a marked accession of overdrapes among the better classes of the community, male and female. This phenomenon, which is touched on in a fact, may be easily understood when the condition of a conversation is taken into consideration.—Pittsburg Dispatch.

The Future of Silk.

The days of the extensive cultivation of silk have gone by, and the probability is that in the next few years large additions will be made to the silk producing area of the world. Southern California, many parts of the southern states, the West Indies, Mexico, Central America and large districts in Africa are exceedingly well suited to the growth and development of the worm, as well as of the mulberry on which it feeds, and if not a few localities settlements are now being made, both in the old and other countries, by planting mulberry groves to prepare for silk culture. Good silk is still easily enough, but the change in price from the time when Lewesler imported his famous brocades to that of the present day argues well for a still further reduction in the future.—St. Louis Globe-Democrat.

The Photograph Antiquated.

In Freedom's "Tables," written in 1891, may be found an interesting chapter, entitled "Dynamic Surprises," in the marvels related in that story we read:

"There was no painter in all that country, but when they wished the portrait of a friend they put water into large boxes of gold and silver and made this water to have the objects upon which to paint. Soon the water would congeal and become as the face of a mirror, where the image dwelt ineffectually. This would be carried wherever one pleased, always giving as faithful a picture as a mirror."

Who will say that Freedom did not anticipate the photograph?—St. Louis Republic.

News by Cable in England.

Many news papers can lost or delayed by transit. There is complaint on this score in some newspaper offices nearly every day. The reason such disappointing to the editors and readers is so small that they can hardly be expected to pay much attention to them. Rates vary with the distance, as may be supposed. One penny for every fifty miles is about the charge for news parcels, but the minimum, so far as the writer's experience goes, is twopence, and sometimes for a very short distance—since the law of the companies have to be followed—the sum is fourpence. Letters it should be noted, are not allowed to be sent in such dispatches, but they are sent all the same.

The charge for a news parcel, whenever it may be, is of course delayed by railway charge. As a rule reporters and others are supplied with printed envelopes duly stamped.—London Tit-Bits.

AMUSEMENTS.

SALT LAKE THEATRE

TWO NIGHTS ONLY!

SATURDAY, - - Sept. 19th.
MONDAY, - - Sept. 21st.

HOYT'S

A MIDNIGHT BELL!

NEXT ATTRACTION.

PARLOR MATCH!!

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10c. ADMISSION. 10c.

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WANTED—SALESMAN TO MANUFACTURE AND DEALER.

FOR SALE.

A SINGLE SEATED BUGGY.

LOST OR STOLEN.

NOTICE.

THE ANNUAL MEETING OF THE STOCKHOLDERS

NOTICE.

A MEETING OF THE STOCKHOLDERS

NOTICE.

THE ANNUAL MEETING OF THE

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Within the Reach of All.

WE HAVE SELECTED FROM OUR SILK DEPARTMENT ALL THE ENDS OF BLACK SILKS FROM 20 YARDS AND DOWN, AND HAVE MARKED THEM AS BELOW.

If you have not time to come and see them, send for any one described in the list. We will guarantee you will be satisfied wi your bargain.

13½ yards Handsome Brocade Silk for $17.75
REGULAR PRICE $2.25 Per Yard.

11½ yds. Lovely Brocade Silk for - 16.75
REGULAR PRICE $2.00 Per Yard.

10 yds. Very Nice Brocade Silk for - 14.75
REGULAR PRICE $2.00. An Elegant Tea Gown.

12½ yds. Brocade Silk for - - 17.75
REGULAR PRICE $2.50 Per Yard.

15 yds. Faille Francaise for - 19.50
REGULAR PRICE $2.00 Per Yard.

12½ yds Brocade Stripe Silk for - 17.50
REGULAR PRICE $2.25. per Yard.

10½ yds. Brocade Stripe, - - 12.50
REGULAR PRICE $2.00 Per Yard.

11½ yds. Brocade Stripe, - - - 15.75
REGULAR PRICE $2.25 Per Yard.

16½ yds. the Best Jersey Silk for - 21.00
REGULAR PRICE $1.75 Per Yard.

14½ yds. Fine Jersey Silk for - - 16.75
REGULAR PRICE $1.50 Per Yard.

15½ yds. Nice Gros Grain Silk for - 14.75
REGULAR PRICE $1.25.

9½ Nice Gros Grain Silk for - - 11.50
REGULAR PRICE $2.25.

15½ yds. Very Fine Gros Grain Silk for 15.75
REGULAR PRICE $1.50 Per Yard.

14½ yds. Very Fine Gros Grain Silk for - 14.75
REGULAR PRICE $1.50 Per Yard.

13½ yds. Very Fine Gros Grain Silk for 16.75
REGULAR PRICE $1.75 Per Yard.

15½ yds. Rich Ottoman Silk for - 19.50
REGULAR PRICE $2.00 Per Yard.

13 yds. Rich Ottoman Silk for - - 17.50
REGULAR PRICE $1.75 Per Yard.

9½ yds. Rich Ottoman Silk for - 11.75
REGULAR PRICE $2.00 Per Yard.

17 yds. Rich Ottoman Silk for - - 25.00
REGULAR PRICE $2.25 Per Yard.

12 yds. Rich Ottoman Silk for - - 19.75
REGULAR PRICE $2.75 Per Yard.

12½ yds. Rich Ottoman Silk for - 17.50
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REMEMBER! The day has gone when it took a whole bolt of cloth to make a dress. Most of the lengths quoted above are enough nowadays.

We also have a lot of such pieces in COLORED SILKS at the same Low Prices.

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About 100 pieces of Assorted Fancy Silks at 75c. per yard, original price $1.50 per yard.

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