

at \$30 per month, from September 1st, 1892; Isaac Hunter building, same as used last year at \$70 per month; the Twentieth ward church at \$30 per month, and that the Salt Lake Building and Manufacturing company be allowed twenty-one days additional time for the completion of the Lowell building on account of the delay occasioned in the delivery of the premises to the contractor. Adopted.

Superintendent Millsbaugh presented a statement, endorsed by the committee on sites and buildings, recommending that the Hicks school building be retained for the use of the primary children, and that whitewashing, kalsomining and repairs be done on the Second, Third, Fourth, Seventh, Ninth, Tenth, Eleventh, Twelfth, Thirteenth, Armstrong Building, Sixteenth, Seventeenth, Eighteenth, Nineteenth, Whitney, Cone, and Twenty-third schools, and that George Forester be employed to make needed minor repairs on the buildings. The report was adopted and the committee empowered to get the work done at the lowest possible figure.

The committee on school work reported that it had considered the time for opening the schools for the ensuing year, and recommended that they open on Monday, Sept. 12. Adopted.

The committee on teachers presented Superintendent Millsbaugh's recommendation for salaries of teachers for the coming year, and also a further list of candidates which he recommended to be employed as teachers; total, 125. The average salary of 125 teachers and principals is \$788.40. The last month's pay-roll amounted to \$9877.50, being at the annual rate of \$98,775.

The estimate for 125 teachers, two less than the total of last year, less the night school, is \$98,300, being at the rate of \$475 less than that of last year. The salaries range from \$550 to \$1250 per year.

THE HIGH SCHOOL.

Only two members of the committee having signed the report on the high school and the rule of the board being that a majority (three) being necessary, the rule was suspended and the report was read as follows:

Teachers.	Salary last year.	Salary this year.
W. R. Malone, principal.	\$1800	\$1800
F. M. Collins.	1400	1400
L. G. Worstell.	1100	1400
Miss L. M. Frye.	1000	1100
Miss N. L. Davis.	900	1000

Baldwin and Young signed the report and recommended the schedule be adopted.

Vice-president Nelson vacated the chair in favor of Mr. Dooly and read a minority report of the committee on teachers with respect to the schedule of pay for high school teachers.

SPECIAL SCHOOL TAX REFUND.

In the matter of the refunding of the special school taxes, the finance committee made its promised special report as follows:

When this Board of Education was first organized in July, 1890, the most troublesome question was that of the finance.

The Board was given no means, but inferentially under the law it was supposed to succeed to the possession of the anticipated revenue from the special taxation levied in the twenty-one former school districts of the city. But this taxation was very unequal, rang-

ing from one-eighth of one per cent. to one and a quarter per cent. in those districts which had made tax levies; two districts had made no levies at all. Besides the evident inequality of pooling for general benefit the revenue derived in this manner, a further inequality existed in the fact that some of the old districts had valuable properties paid for by the people under the old local district system, while others of such districts not only had little or nothing to turn into the common property account, but were, on the contrary in debt. Yet the law made this board the recipient of the old district debts as well as their assets, and the question was what could be done in the way of adjustment. From the very first the board saw the inequalities involved in this consolidation; realized them in much greater degree than did the general public. It also proved its earnestness in seeking a remedy, the record being as follows:

August 21, 1891. On motion of Mr. Williams the finance committee was authorized to employ counsel in order that an equitable settlement or adjustment may be had in the collection of the taxes at as early a date as possible.

August 28, 1890. Mr. Nelson moved that it be the sense of this board that the burdens of the school maintenance as regards property rights be equalized, and that the committee on audit be requested to report the proper form in which the adjustment shall take place.

Same date. It was moved by Mr. Pike that it is the sense of this board that the taxes assessed in any local school district so far as practicable and necessary, shall be expended in such district until their actual necessities for school buildings are supplied.

September 24, 1890, the auditing committee in response to the above order of the board, reported as follows:

Resolved, First—That we request all the outgoing trustees to furnish a full inventory of the school property in their districts, and affix thereto a reasonable and fair cash valuation for the same, and that the County Collector be requested to furnish the net amount of tax to be collected from each district in 1890, for the purpose of ascertaining the total amount of school property in the city and the taxes to be collected, in order that a uniform rate of tax can be computed, which it would be necessary to assess, if desired, to pay for this property; and that this committee be authorized to procure from the City Assessor the total assessed valuation of property in the city, showing the amount in each of the old school districts, from which to determine the proper proportion each district should have supplied under a uniform tax rate as above suggested.

Second—That each district be then charged or credited, as the case may be, with the difference between the amount actually turned over and what its proportion would be, on the basis of said uniform tax.

Third—That the next session of the Legislature be petitioned by this board to frame such a law as will enable us to correct the inequalities found to exist between the various districts, and that the clerk of this board be requested to furnish a copy of these resolutions to the outgoing trustees, and to the press.

[Signed]

JOHN N. PIKE, } Committee
T. C. ARMSTRONG, } on
GEORGE W. SNOW, } Audit.

Subsequently, at a meeting of the finance committee—date not certain, because no record was made, but prior to

the litigation as to these taxes—the chairman of that committee submitted the proposition to cover the inequalities of those taxes by the issue of bonds and refund to the people paying the tax, as was subsequently done; but at first the supposition was that all would pay the taxes and all would be repaid, without contention or wasteful struggles.

After the litigation was practically completed, this suggestion was renewed to the board direct and was adopted; but those who were victorious in the suits declined to meet the board's overtures.

Apparently oblivious of the facts of this board, or doubtful to its ability to procure relief, the victorious suits in resistance to the collection of these special school district taxes of 1890 began. There were several of them, and they varied in form, but all tended to the one purpose of having these taxes declared void. This Board was obliged to defend or see the cases go by default. It therefore appeared in support of the validity of the school taxes. When these were finally declared to be valid, the court declaring that the percentages levied should have been collected on the roll of 1889, the question was whether we should ask a mandate for such collection or quiet strife. The mandate proposition was deemed utterly impracticable; though the court declared that the taxes should be collected on the assessment roll of 1889, there was no practicable way to make such collection, therefore, no further steps were taken. A portion of those who had fought the tax resisted collection from the beginning. As to them the result was clear; they had nothing to recover. But a large amount had been paid under protest to the collector, and the payers claimed their due. The sum of \$55,000 had been paid over by the collector to the treasurer of this board of taxes collected without protest. Inasmuch as some of the taxpayers had paid nothing on their taxes and others were about to receive back the amounts they had paid, the Board of Education considered it but fair to also repay; and the Legislature was asked to give authority so to do. This was readily accorded, and the board repaid to every applicant on its lists in full as the applicant applied.

But here arose an injustice and imposition. It was found that on making up the list on which the refund was to be made to protesters under the order of the court, an arbitrary date had been selected (by whom does not appear), and that all who as appeared in the collector's books, had paid before that given date were assumed to have paid the money that was turned over to the Board's Treasurer; while all who had paid after that date were assumed to have paid the money in litigation, or under protest.

The lists were made up accordingly by the collector; all who paid their taxes December 10th, 1890, and before, were put in the list who should receive their money back from the Board; those who paid after that date were put in the list who were to receive their refund from the clerk of the court, who had been made receiver for that purpose. Those on the latter list had been taxed about 3 per cent. of the full amount for court costs and in addition 10 per cent. for attorney fees. If this