

# DESERET NEWS

WEEKLY.

TRUTH AND LIBERTY.

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## REPORT OF THE GRAND JURY UPON MUNICIPAL AC- COUNTS.

ELSEWHERE in to-day's News may be found the report of a committee of the grand jury to the grand jury of the Third Judicial District Court, concerning the books and records of Salt Lake City Corporation, which report was adopted by the grand jury and presented to the Court. This report has long been desired by certain partisans and boasted of as a thing to be taken for a campaign document for the purpose of creating political capital, of which said partisans are badly in need. There is a general understanding that the document was got up in a partisan spirit for partisan purposes. Taking it as a partisan document, however, we do not see wherein it is much of a success, or of any great value, only to the superficial, the prejudiced, and the malevolent, who are liable to misinterpret, misconstrue, and misrepresent anything and everything.

Money is a thing upon which there is probably as much disagreement as upon any other in the world. Two persons can hardly agree upon the best manner of handling money. Even man and wife seldom fully agree over the disbursement of their little income. If they do not agree they disagree. If they are wise they let the matter rest there. If unwise, they let their angry passions rise and they become foolish and say hard, provoking, and unjust things of each other, simply because their judgments do not coincide regarding the best thing to do with five cents.

Take a large business of any kind, and how many people can agree upon the best manner of conducting it, upon the propriety of every expenditure connected with that business? Much less can many persons be found to agree upon the conduct of public business. In a city council, for instance, probably the members are not really unanimous in regard to various measures appropriating money. But what of that? Unanimity is not generally expected nor provided for in public bodies. If public bodies themselves are not unanimous respecting the judiciousness or injudiciousness of certain measures, how can the general public be expected to be unanimous upon those measures? Human nature gives little reason to expect any such thing. Hence, it has come to be the rule in public bodies and with the public at large to be divided into at least two parties—the party of the majority, which rules, and the party of the minority, or opposition, which grumbles at, opposes, and misrepresents everything that the party of the majority does, generally irrespective of the quality of the acts of the majority, whether they be good, bad, or indifferent. It is well known that in this malevolent spirit of opposition this report has been long sought, and when obtained was speedily published to the world, and it is strongly suspected that the report has been made in a similar spirit. The report consequently will be looked upon as a one-sided affair, procured for a purpose, and therefore liable to suspicion as not a fair presentation, portions of accounts being taken without explanation from those who understood the circumstances and the times under and in which the several transactions occurred. Take the accounts of any kind of business in the world and manipulate them in this way, and they can be made to appear very strange, and even inconsistent and suspicious, to say nothing more.

The first complaint in the report is that church property is not taxed. This, however, amounts to nothing, as it is the common rule throughout the country not to tax religious establishments or church property.

A list of a few of the heaviest tax payers is given, evidently with the view of making it appear that one person is taxed too lightly,

both in whole and as to a particular part of his property. This is merely a matter of opinion. There are no doubt hundreds of taxpayers who consider they are taxed too heavily and their neighbors too lightly. It would be impossible to please everybody over the tax assessment. Nor is it presumable that it is so done in any city in existence. There are different opinions as to the value of pieces of property. It is the business of the assessor to make as equitable an assessment as he can, and this we presume assessor Winder has done. We see no proof to the contrary, and the committee only give their opinion upon it, which is worth no more than that of four other citizens. Besides a man may own much railroad, or bank, or business stock which is taxed to the respective institutions, and not in his individual name, and so does not appear as his tax, though really it is and he pays it. Another man might have a large business and all his interest concentrated in it. His taxes of course might look larger than those of a man who had more means, but which was diffused over several businesses not conducted in his own name. Again a firm of several brothers might do a large business and have valuable real estate, and all be taxed under their own name and the total of their taxes would appear very large, larger than those of a firm of greater means, but means diffused and taxed under other names or titles. If all the taxes a man really pays were paid in his individual name, the list of names given in the report would be very different to what it is.

The next thing complained of is a remittance of half the bar license of Little and Young, Salt Lake House. The facts are that the Council was opposed to the establishment of bar, but they were greatly desired for the convenience of hotel guests, and were eventually permitted at a high license. Subsequently it appeared that, by reason of the high license, the bars were a source of loss rather than of profit to their owners, and on this account a large percentage of the license was remitted. This is the peculiarity of this "peculiar transaction." The Salt Lake House was not the only establishment so favored.

It is next complained that the city employed other lawyers than its regular one. It is common enough to employ more than one lawyer, or one firm of lawyers, even in private cases, where the importance of the same is thought to render it advisable. In the multitude of counselors there is wisdom. Moreover, some of this counsel was employed in spiteful suits entered upon through the influence of the very men who now most complain of the expense of the counsel employed. They have themselves to blame for the same. The city is bound to act in its own defence, and to employ able counsel to aid it in the same.

Another complaint is that "we are informed" that Clawson & Caine, though paid by the city for the use of the Theatre for the railroad celebration, sold admission tickets for \$5 each. To which we reply that we are informed, on pretty good authority, that Clawson & Caine received for the use of the Theatre on the above occasion only the amount paid them by the city.

Another matter presented as extraordinary is the payment of moneys to certain parties for entering land. It is well enough known that much of Utah was settled and improved according to local surveys, and in small divisions. After the U. S. surveys were made, some person must pre-empt the land settled by several parties, in order to cover a whole quarter section, and that person was expected to transfer titles to all who had settled or improved lands on that quarter section. In no other way could the various settlers obtain their just rights or acquire titles to the respective moieties of the quarter section which they had jointly settled on or improved.

A Home Production.—We have received the "Parting Kiss," song and chorus, words by Mr. Henry Maiben, of Provo, and music by Mr. Joseph J. Daynes, of this City, published by Sherman & Hyde, of San Francisco. The production is meritorious, both as a poetical effusion and musical composition. The song is on sale at the store of Daynes & Son.

## REPORT OF THE GRAND JURY ON THE SALT LAKE CITY ACCOUNTS.

To the Grand Jury of the Third Judicial District of the Territory of Utah,  
April Term, 1876.

Gentlemen:—We, your committee, appointed for the purpose of examining the books and records of Salt Lake City Corporation, have performed the duty assigned to us, and present herewith our report thereon. At the time of our appointment, it was the generally expressed opinion of the grand jury that a thorough inspection of said books was at present impracticable, owing to the fact that it had, upon several occasions, been attempted without success, owing to various obstacles which would, in all probability, be presented at this time. Among those obstacles may be mentioned the fact that such committees are not supplied with funds to employ assistance; that they are not empowered to send for persons, books and papers outside of those belonging to the corporation to enable them to make a thorough investigation and arrive at correct conclusions; that the city officials themselves have invariably opposed such an examination and employed their every effort to prevent, instead of to aid, such an investigation. Add to those the fact that the taxpayers and public at large, who should be the most concerned in ascertaining how their municipal affairs are conducted, with very few exceptions, evince the utmost indifference and lack of interest in the work, and you have some of the principal obstacles that a committee on city books has to contend with. Upon receiving our appointment, however, we realized the necessity of taking such action as lay in our power, as the affairs of the city government had been conducted as a close corporation since its organization, by men who are noted for combining church and state to as great an extent as possible. With this view of the case we repaired to the City hall and presented a certificate of our appointment to Mayor Little, Recorder Caine, Treasurer Schettler and Assessor and Collector Winder, who courteously received us, and expressed their willingness to exhibit any and all books appertaining to the city government in their possession. We therefore entered upon the work before us, and have made as thorough an examination as lay in our power, from the 1st of January, 1866, up to the present time, taking a cursory glance at the proceedings for several years before that time, and have devoted nearly four weeks time to it. Following will be found a synopsis of the business shown by the books, and particular mention made of such transactions as seem to us in any way irregular.

It has been intimated that we have been shown a fictitious set instead of the genuine city books; to you who believe such to have been the case we would say that we have the most convincing evidence that no such imposition was practiced, and we are positive that we saw and examined the genuine books of the corporation. The officers named were ever ready to furnish us such books as we required.

### OFFICE OF ASSESSOR AND COLLECTOR.

Mr. J. R. Winder has filled this office since January, 1870, and we are constrained to the belief that he has conducted the business of this department as equitably as was practicable under the existing administration of municipal affairs. Prior to Mr. Winder's appointment, the city taxes were assessed and collected by the county assessor, he receiving the appointment from the city council; hence there are no separate or distinct city assessment and collection rolls up to that date; that portion of the county rolls containing property within the city limits being taken as the city rolls. Such rolls are in the office of the county assessor and collector, and have not been inspected by us, as they were under examination by your committee on territorial and county books, who in all probability will report fully thereon. The only books used by Mr. Winder are the assessment and collection rolls. These are ruled and bound in a convenient form to show the name of the person assessed, valuation of property, amount of taxes, amount and date of payment, amount delinquent, with space to note remissions, etc., all of which we have critically examined from the date of Mr. Winder's ap-

pointment to the present time. The assessment rolls are alphabetically arranged; each bishop's ward being separate. The property of the large taxpayers only is itemized, and this has not been done until within the past few years. No church property is assessed, although it is a well known fact that the Mormon church alone owns and controls property in this city estimated to be worth more than one million dollars, much of which is held by the trustee-in-trust and not used for purposes of worship. Among the latter class may be mentioned the property occupied by the *Deseret News*, a daily and weekly newspaper, conducted as a business enterprise, and undoubtedly a profitable one. The only taxes paid by the trustee-in-trust is \$6.00 dog tax during the present year. The heaviest city taxpayers for the year 1875 are as follows, and are assessed on the following valuation of property:

Z. C. M. I.	\$405,000
Walker Brothers	245,500
Brigham Young, Sen.	213,600
N. Groesbeck	126,125
William Jennings	107,180
Kimball & Lawrence	89,800
W. H. Hooper	73,075
Walker House	50,000
Jennings, Sons & Sadler	42,664
Hooper & Eldredge	29,000
H. S. Eldredge	25,125
Young & Little, Salt Lake house	30,000

Block 88 in plat "A," belonging to Brigham Young, sen., is assessed at \$25,000. This is the block upon which some of the principal dwellings and other valuable improvements of Mr. Young are situated, and in our estimation is of much greater value. While we have not made a close appraisal of the entire city property owned by Mr. Young, it is our belief that he is assessed for much less than he should be. With the exception of the cases above cited, viz: the Mormon church and Brigham Young, we are of the opinion that Mr. Winder has shown no partiality or discrimination between parties in fixing the valuation of property. Incorporated companies and stock concerns are assessed for the amount of property they own in the city, and stock shares in the hands of individuals are not assessed. In many instances taxes have been remitted by regular action of the city council, and in all such cases good cause seems to have been shown, and no discrimination made between parties. The taxes are not collected closely, as is shown by the fact that the amount delinquent and standing charged against the assessor and collector on the 24th day of March, 1876, was \$41,736.82. The principal property holders being apparently the most prompt in the payment of taxes.

### POLICE COURT.

In this department we found the criminal docket only, which we examined. The docket of ex-Alderman Clinton, who officiated during a period of about eight years, and retired in 1874, is a curiosity in its line, but the receipts entered therein correspond with his reports to the city council. Alderman Pyper—Clinton's successor, keeps his docket in good shape, and his reports also correspond with his receipts as shown by the docket.

### RECORDER'S OFFICE.

This office was filled for about twenty years by Mr. Robert Campbell, who retired in the month of February last, Mr. John T. Caine having been elected as his successor. Here we found a complete set of books, showing the receipts and disbursements of the city funds and the various business transactions of the municipal corporation, together with the records of the city council, all of which we thoroughly examined, from the first of January, 1866, up to the present time, comparing closely with them the stubs of city warrants, licences, etc.

The books have evidently been kept by competent accountants, and show correctly the actions of the city government, although many entries of a general nature are made without particularizing or giving items. At present no warrants are drawn by the recorder upon the treasurer, except upon appropriations made by the city council; but during the administration of ex-Mayor Wells and ex-Recorder Campbell, which ended February 14th, 1876, appearances indicate that the mayor had almost unlimited power; warrants being drawn and business conducted generally according to his dictation.

We have not considered it necessary to prepare a complete balance sheet, but give below an approximate

statement of receipts and disbursements, as shown by said books from January 1st, 1866, to March 31st, 1876, inclusive:

### NET CASH RECEIPTS.

License	\$412,781.96
City Tax	233,837.21
Bills Payable	111,419.29
Fines	10,649.69
Rent	61,426.98
Liquor Account	39,946.75
Distillery	84,774.22
Bathing	21,454.83
U. S. Liquors	21,442.79
Bar Account	7,975.85
Cemetery	4,943.12
Washington Square Corral	8,841.75
Dog Tax	3,040.00
Special Tax	2,647.05
Sundries	2,389.08
Total	\$1,111,806.75

### DISBURSEMENTS.

In cash, prisoners' labor and material	
Roads and streets	133,966.23
New city prison	33,115.51
City attorney's fees	28,036.76
Police account	135,142.30
Expense account	158,020.07
Fire department	22,415.92
Water works	139,254.22
New market house and lot	24,207.47
City asylum	51,242.83
Bath house	18,300.60
Bath house fence	2,912.85
Bath house restaurant	3,212.99
Bath house pasture	1,542.83
Quarantine	6,233.73
Profit and loss	33,129.43
Old city prison	1,039.30
Assessor and collector's salary	13,178.88
Water master's account	98.71
Supervisor's salary	2,333.10
Marshal's salary	7,532.92
Extra service account	32,793.50
Public works account (mayor's salary)	10,500.00
City agent's salary	13,426.00
Recorder's salary	20,800.00
Treasurer's salary	22,950.00
City hall lot fence	237.82
Skating saloon, net loss	4,374.99
Skating pond	1,225.87
Ice house	1,125.41
Hay and wood market	3,402.35
Union square and fence account	3,758.10
Street signs	241.99
Hearse account	1,531.89
Sodaly party	1,411.50
Merchandise	336.44
Election account	317.07
Military reserve	102.80
City bin account	405.05
James A. Staples	10.50
Washington Square building	6,049.91
Market master's salary	3,132.00
East Temple street sidewalk	2,300.00
Jordan river bridge	3,679.59
Liquor store	2,006.00
Adobe yard	143.00
Seventh West street canal	1,838.03
Street lighting account	26,963.41
State of Kansas	300.00
Cemetery wall and fence	6,016.17
Street lamps	12,739.37
Steam fire engine	7,962.60
Gas and water fixtures	1,650.58
Tooth ward square	1,069.43
Engine house	6,421.47
New City Hall	24,822.07
North Temple street	22,680.16

The foregoing cash receipts show the net profits derived from each of the sources named, excepting the item of bills payable. We trust that the following brief explanations of the several accounts will cause them to be properly understood by the entire grand jury:

License account is both debited and credited. Ordinarily it is a source of revenue only, but during several years we found this peculiar transaction: During the years 1866-7-8-9 and 1870, Young and Little were proprietors of the Salt Lake house, in which was kept a bar. We find that Mr. Little paid the regular license of \$900 per quarter, but that between November, 1866, and October, 1870, there was returned, by warrants drawn upon the city treasury in favor of Brigham Young, the sum of \$7,012.50 (that being one-half of the license paid by Young and Little), and the same charged to license account. In examining the proceedings of the city council we were unable to find any action of that body authorizing the payment of this money to Mr. Young. None of the other liquor dealers in the city received favors of this kind. The license received from liquor dealers from September, 1871, to December, 1875, was \$156,760.

Bills payable account shows the amount of cash borrowed, for which city notes are still outstanding.

Rent account shows the profits derived from renting city property, principally stalls in the market-house, which of late years is but a small item.

Liquor account shows the profits resulting from the sales of liquors manufactured by the city.

Distillery account pretends to show the profits of the city distillery, which is hereinafter more fully explained.

United States liquors account embodies the profits upon liquors bought and sold exclusive of that manufactured here.

Bar account shows the profits accruing from a liquor bar conducted by the city.

Bathing account shows the profits of the Warm Springs baths; the same being now leased to Dr. Munroe at the rate of \$265 per month.

Cemetery.—Profits resulting from the city cemetery.