

being the amount distributed to State, city, school, and county schools, on account of tax sale redemptions and quit-claim deeds issued for second quarter.

Expenditures and disbursements for second quarter, 1899, \$21,751.10.

The net saving in salaries for second quarter, 1899, over same period, 1898:

Attorney	\$5.40
Auditor and clerk	253.30
Recorder	119.00
Sheriff	298.67
Treasurer	68.14
	\$905.51

Increase in assessor's office ..... \$247.23

Expenditures and disbursements—third quarter—1899, \$25,573.20

Expenditures and disbursements—third quarter—1898, 18,903.32

Of above amount \$1,163.73, disbursement on account of tax sale redemptions and quit-claim deeds issued as in previous quarters.

The net savings in salaries for third quarter—1899—over same period of 1898:

Attorney	\$75.00
Auditor and Clerk	509.25
Recorder	2.35
Sheriff	456.00
	\$1,033.60

Increase in assessor's office ..... \$25.60

Increase in treasurer's office ..... 248.76

\$274.36

Approximately the expenditures and disbursements for the last quarter for general expenses and salaries, etc., will be about the same as the first quarter.

The principal improvements made have been those on county roads; particularly the "Sugar House Road," "Utah Dugway," and the erection of the new bridge on the "Sugar House Road;" all roads throughout the county so far as possible have been repaired by the board of county commissioners, whose wishes in this connection have been to give each road district as much improvement on the roads as the finances of the county would permit.

The "Sugar House Road" is a source of much benefit to the county at large, and especially to the best grovers of the vicinity through which it passes.

During 1899 the expenditure on account of aid for poor has been exceptionally large, although the demands on the county having been somewhat less than those of 1898, during which period the sum of \$7,856.13 was necessarily expended on account of relief of poor and hospital; the expenditure on disbursements during 1899 up to Dec. 1st being \$6,312.85 for poor and hospital. The total amount expended and disbursed for the year will in all probability not exceed \$400 in addition to the amount already expended, leaving a margin in favor of the county for 1899 of something over \$1,000.

The Poor Farm also figures largely in the expenditure and disbursements. The cost of maintenance is \$5,537.14 for the year 1898, which amount includes maintenance, salary of superintendent, and all contingent expenses. For 1899 the costs will be about \$200 less than that of 1898.

#### COUNTY TREASURER'S OFFICE.

Probably the most important office in the plan of county government is that of treasurer. The fact that it is the source of supply of the necessary funds with which the wheels of government are lubricated, makes it so. The real importance, however, lies in the arrangement and complexity of the duties of the office as prescribed by law.

Prior to 1897 the duties of county treasurers consisted of acting as custodian, usually by proxy in the shape of a local bank, of the county funds, and of acting as the agent of the county in the redemption of property sold for taxes. Since that time the duties have been multiplied until the treasurer's office is, the year round, the scene of wide-awake, accurate activity.

For the treasurer, the year proper begins in early summer when the first tax notices are sent out. Then follows a busy period preparing for the work which follows later in the season. Hardly are the second tax notices mailed before taxes are due, and then comes what the habits of the office call "the rush." The law says that taxes are delinquent Nov. 15 of each year, and while this is legally so, the treasurer frequently finds it convenient to extend the taxpaying season a few days, while the law supposes he is writing up the list of delinquent taxpayers. On the third Monday in December the sale of property for unpaid taxes begins; all property is sold before the first of the year.

For the past few years the approximate amount of taxes assessed in Weber county is \$300,000. Of this amount \$40,000 goes to the State for State and State school purposes, \$70,000 is Ogden city's tax, \$55,000 goes to Ogden city schools, \$65,000 to Weber county, while \$50,000 is the county school tax and school tax levied by the various school districts for current expenses. In the collection and disposition of this large sum of money, the present treasurer, Mr. Alma D. Chambers, has reduced the system to such a science that practically every cent is accounted for. His statement carries with it no idea of the immense amount of work and skill necessary to the attainment of such an end. When it is understood that hundreds of pieces of property are assessed in the name of Ogden city and Weber county through the issuance of tax deeds because of unpaid taxes, when the amount of tax sales each year reaches into the thousands; when the amount of taxes on property under tax sale for prior years reaches into the thousands; when the amount of delinquent taxes assessed every school district in the county; when the changes by the county commissioners nearly every year of the tax rolls, which the average citizen understands, what these things mean to an official, he can form an opinion of the arduous and important duties devolving upon the treasurer. In 1898 the taxes assessed were, in round number, \$300,000. Of this amount ninety-five per cent was collected. The balance is represented in taxes added to former tax sales, and what is known as "uncollectable." This term is represented on the tax rolls by mortgages assessed to non-residents and personal property assessed against quasi-transients, of which a railroad town like Ogden is bound to have its full share. To Treasurer Chambers' credit, he is said, the amount of "uncollectable" tax for 1898 was only one-half of one per cent of the entire levy.

The county's books, or accounts, kept by Treasurer Chambers, represent a system of bookkeeping not taught in business colleges, for the reason that the complications that arise from a system of government that keeps its money in fifteen funds and pays expenses by warrants, some payable and some interest bearing, have never suggested themselves to the popular author of text books on bookkeeping. The University graduate who goes into the treasurer's office at Ogden learns something about bookkeeping he never dreamed of. This is because the treasurer is the custodian of all moneys belonging to the county; to him are paid all fees collected by the various other county officers; he keeps current tax accounts with the city, State, county, schools, etc., and settles with each district. He must account for all the revenue claimed by the parties interested or his bond of \$200,000 is in danger. He must keep his tax sale records so that in the future no succeeding official can find an error of a cent. He keeps the accounts of individuals to whom property is sold for delinquent taxes, and there must be no mistake. His redemption records must tally with the certificates of sale held by the auditor. There are some of the duties of the treasurer. In the matter of redemptions of property Treasurer Chambers was the first official in the State to make the proper distribution of the moneys so received; that is, to see that the State, the city, the schools and the various other divisions of interest and costs. Mr.



BRITISH "JACKIES" IN SOUTH AFRICA.

The army under General Sir Redvers Buller which was defeated by the Boers is probably the most representative British force that ever fought for the Queen. Besides English, Irish, Scotch, Welsh, Australian, New Zealand, Indian and Canadian troops, there will be a naval brigade with its own artillery.

Chambers had inaugurated his system one year before a decision by the attorney-general, which advocated the Weber treasurer's method, and which is now the rule throughout the State. The ambiguity of the law made the proper distribution of these moneys very difficult.

The business of the treasurer's office for the past year is approximately represented by the following figures:

Amount of taxes collected	\$300,000
Amount of redemptions	8,000
Amount of fees received	10,000
Amount of miscellaneous revenue	14,000
	\$332,000

The following work has been done in the assessor's office during the year 1899.

Have drawn a new scale map of Ogden city, and placed thereon a grading scale of price per foot, frontage, and acre; as well as the grade of farming and grazing lands therein and value per acre. The whole amounting in value to \$2,651,152.

Made new scale of assessment for each school district in the county according to location, climatic conditions, facilities for marketing, depth of soil to hardpan, water supply, etc.

Written a complete new set of blotters, and figured the frontage, area and acreage of every piece of property in Weber county, about 20,000 in all, on an entirely new basis.

Graded all farming and grazing lands in the county, 153,770 acres, and computed their valuation according to the county scale in respect to the following grades and specifications.

No. 1 Farm—The best land in each school district, with plenty of water, and in the highest state of cultivation. Garden land.

No. 2 Farm—Average cultivated land in each school district.

No. 3 Farm—The poorest cultivated land in each school district.

No. 1 Orchard—In good bearing condition.

No. 2 Orchard—Prior to bearing.

No. 3 Orchard—After the trees become an encumbrance to the ground.

No. 1 Lucern—With sufficient water to insure three crops each season.

No. 2 Lucern—That will insure two crops each season.

No. 3 Lucern—Where only one crop is harvested in a season.

No. 1 Pasture—Meadow land that, if not pastured would produce a crop of wild hay.

No. 2 Pasture—Part meadow, willow and slough.

No. 3 Pasture—Cannot be used for anything but pasture.

Waste Land—Mountain land, river bed, gravel bars, alkali and salt bars, unutilized land that does not produce grass.

The whole amounting to \$1,757,554.

Written the tax rolls of Weber county, containing 1,010 pages; and afterwards, at the suggestion of the county commissioners and Judge Rolapp, inserted the description by metes and bounds of each piece of real estate in the county, necessitating about one-third more labor in writing up the rolls than has been required heretofore; and, when taking into consideration the fact that it was necessary to use the compass and protractor to determine the courses and dimensions of many pieces, it doubled the work on the tax rolls.

Visited the residents of the county and appraised personal property to the amount of \$5,022,550.

Canvassed the county and written in duplicate the military list of Weber county containing 3,098 names.

Spent two weeks in the East Mountain ranges looking up transient sheep grazing in this county numbering 69,080 head.

Attended the sittings of the board of equalization, investigated and reported on 254 complaints.

Visited Salt Lake, Davis and Boxelder counties and made comparisons of assessments on acreage, improvements and personal property.

Looked up land matters for hundreds of personal applicants, attended to the correspondence and all other business required by law of the assessor. Respectfully,

JOHN W. GIBSON.

THE SHERIFF'S OFFICE.

The office of county sheriff is one of great importance to the public's welfare and a man suitable to fill the position is not easily found, but when the citizens of Weber county elected Mr. C. E. Layne to the position of sheriff they put the right man in the right place. Mr. Layne before being elected to the position he now holds, was one of our best city policemen and a man of high character. He says he is determined with the aid of his deputies, Joseph Bailey, Samuel Cave and V. E. Hatch, to make a first class record for the sheriff's office as long as the public may keep him there. The following report will show the good record that Sheriff Layne and his deputies have made during their first year of office.

During 1899 they have made eighty-three arrests, out of these sixty have been convicted.

Following is a list of the arrests made:

For obtaining goods under false pretense, 1 has been arrested for rape, 2 have been arrested for cruelty to animals, 10 have been arrested for insanity, 3 have been arrested on warrants to appear as witnesses, 1 has been arrested for disturbing the peace. Total 83.

was turned toward that wonderful culinary achievement, as the little hostess was requested to cut and open it. As she put the knife in the sides fell away, and instead of four-and-twenty black birds there were fifty goldfinches in little wicker cages, and each little girl and boy had one to take home.

#### MONUMENT OF BOER INDEPENDENCE.



The sturdy Dutchmen of the Transvaal have erected in the environs of Johannesburg this pillar of stone and dedicated it as the fetish of their free life. If the British army ever reaches Johannesburg the first thing they will do will be to smash this monument, for the effect on the superstitious Boers will be as bad as the loss of a battle.

The sheriff's office has had reported to it \$1,411.00 worth of goods stolen during 1899 and to their great credit they have recovered all the goods but \$96 worth.

During 1899 Mr. Layne has collected for Weber county \$594.24 in fees and has turned the same over to the county clerk. The sheriff's department has been cut down from five deputies to three which is also a great saving to the taxpayers, nevertheless, the cutting down of the number of deputies has not by any means lessened the amount of business transacted in the sheriff's office during the year, compared with former years. The prisoners all speak very kindly of Mr. Layne's treatment to them while in his custody, and this, with the economy, the high per cent of goods recovered, and excellent manner in every way in which Mr. Layne has conducted his office, speaks very laudably for the sheriff's department.

A MEERKY MELODY.

One of those mothers who make themselves companions to their children gave a birthday party a week or two ago and hit upon a novel form of entertainment, which is likely to be largely copied at little folks' parties this winter. There were all sorts of amusing games—"ring-around-a-rosie," "London Bridge," "Hunt the Slipper," "oats, wheat, beans," "blind man's buff" and the like, and the little folks were rather tired and hungry and quite ready to fall into line for the grand march to the supper table, but when they reached the supper room they forgot all about being tired, and almost forgot they were hungry.

One corner of the table held little Red Riding Hood, just as they all knew her, with the big wolf beside her. The opposite corner showed Cinderella in all the glory of her ball costume, and the prince courting her. The third corner held Puss in Boots, and the fourth corner gave a faithful representation of Old Mother Hubbard when she found her poor dog was dead. Oddly enough the center of the table was bare.

When the merry supper had almost ended some one in the drawing room began playing on the piano, and one little girl at the table began to sing:

Sing a song o' sixpence,  
A pocket full of rye.  
Four and twenty blackbirds  
Backed in a pie!

Soon the other little ones joined in a song, and then, just as it reached its climax, the portieres were drawn aside and the butler entered, entirely hidden behind an enormous pie.

Fifty pairs of eyes followed that pie's march around the room, and saw it safely deposited in the vacant center place on the table. Every little face

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