

of the heirs of Emaline Walker, deceased, I have been notified by the city assessor that lot 3, block 49, plat A, is assessed for city purposes of taxation at the enormous value of \$26,600. I beg to say that the same property was assessed in 1887 at \$6000, in 1888 at \$8000, in 1889 at \$12,000. This year it is at \$26,600, as follows: realty, \$22,600, improvements, \$4000. The county assessment is \$21,800, which, even, I consider excessive. I respectfully protest against this inflated assessment as enormous and extravagant for the following reasons: First—The property is not and never was worth the sum assessed, especially for taxation purposes. Second—The house is an old house and much deteriorated, and constantly needing repairs. Third—I am only charging and receiving \$60 per month rental, which is equivalent to \$9000 at 8 per cent interest. So you can see at how much I value it. Half of the rent will nearly be swallowed in taxes. I also respectfully protest against the excessive assessment and taxation on my realty on Second South Street, being part of lot 1, block 9, plat A, being about sixty-nine feet front, realty \$61,000, improvements \$30,000; also for the foregoing reasons I beg to say that the properties aforesaid are not intrinsically worth more this year than in former years, indeed the improvements are less valuable, having deteriorated; and as for the unnatural, unreasonable and forced inflation of values through the action of speculative adventures and real estate professional boomers. I submit that it should not be entertained, to oppress old permanent settlers, and to prevent honest investors seeking homes in this country.

I therefore respectfully ask your honorable board to reduce the unjust assessment to its reasonable, intrinsic cash value, and to protect us from excessive taxation by assessment through incompetent or relentless officials.

Very respectfully yours,

DAVID F. WALKER.

To the Honorable Mayor and Board of Equalization:

Sirs—We respectfully desire to protest on the assessments against the property of the estate of S. S. Walker, deceased. We are assessed as per statement below:

5x9, lot 2, block 40, plat A...	\$11,500
We are assessed by the county on same.....	9,900
Part lots 1 and 8, block 69, plat A.....	86,200
We are assessed by the county on same.....	78,000
Lot 7, block 32, plat A.....	19,000
We are assessed by the county on same.....	12,500
Part lots 7, 8, 1 and 2, block 40 plat A.....	52,700
We are assessed by the county on same.....	39,000
Total of excess over county valuation.....	\$29,000

We also respectfully call your attention to block 6, plat A, assessed at \$20,000, which is 300 per cent higher than the surrounding and adjoining property. We would

also respectfully ask that the tax on part of lots 1 and 8, block 60, plat A (Opera House), be remitted, on account of the fire which occurred on the night of July 3, 1890.

Respectfully,

JOSEPH R. WALKER,

MATTHEW H. WALKER.

Executors of the estate of S. S. Walker, deceased.

To the Honorable Mayor and City Council of Salt Lake City:

Gentlemen—I hereby respectfully protest against the exorbitant valuation placed upon my residence by the city assessor and ask your honorable body to reduce it within the bounds of reason and the lines of the law. It is placed at \$6100, or nearly seven times as much as the valuation of last year. The improvements alone are placed at the figure of the full valuation on the whole property in former years, which is far more than they are actually worth. The county assessor raised the valuation excessively, placing it at \$3350. I was alarmed at these figures and consider them vastly too high, although property, of course, has advanced in value. But the city assessment reaches the height of absurdity and makes the tax oppressive.

I respectfully submit that half this valuation is ample for the property and ask such relief as is in your power to grant. Very respectfully,
L. E. PENROSE.

To the Honorable Board of Equalization of Salt Lake City:

Gentlemen.—Your assessment against this bank is too high. Whilst the \$242,000 put down as personal property is an extravagant figure, we will accept it, but the \$40,000 and \$45,000 is certainly included in that, making the total of assessments \$242,000. Please make this correction and oblige.

Yours very respectfully,
Zion's Savings Bank and Trust Co.
B. H. SCHETTLER.

To the Honorable Mayor and City Council of Salt Lake City, sitting as a Board of Equalization.

Gentlemen.—The undersigned represents that she is the owner of 5x7 rods of lot 10, block 2, plat F, which has been assessed by the city assessor on a valuation of \$7,150, and that she also owns a half interest in 4x10 rods of lot 5, block 67, plat A, which the city assessor has valued at \$12,500, both of which are excessive and unjust. The former piece was valued last year at \$600, and this year has been assessed by the county assessor at \$3,700. The 4x10 in plat A was assessed last year at \$3,600, and is valued this year at the rate of \$3,400 by the county assessor, while the city assessor made it worth, apparently, \$190 per front foot, which is a bigger figure than it would ever have brought even during the boom, and therefore asks that the valuation on both of these pieces of ground be reduced to a just and equitable amount according to the sense of your honorable body,

Very respectfully,

PHILLIS FERGUSON.

To the Honorable, the Mayor and City Council of Salt Lake City,

sitting as a Board of Equalization:

GENTLEMEN—For the first time in my life I am constrained to complain of the high valuation of property and the large amount of tax imposed by reason thereof. My real property consists of the east half of lot 1, 10x10 rods, and the south half of lot 8, 5x20 rods, in block 95, plat —. The valuation of this property, with the improvements for territorial, county and school tax purposes is \$24,500 which I think is a fair valuation as a basis for taxation, while this same property is valued for city tax purposes at \$49,300. With this latter valuation I find fault, as it is too high by at least \$24,000. I have never before complained of assessed valuation of my property, recognizing the obligation and duty of the citizen to contribute to the support of the government, the basis of contribution being the fair valuation of property. I therefore ask a reduction in the valuation of the above described property to at least the valuation made for territorial, county and school purposes as above stated. This property is residence property and returns only 6 per cent on the actual cost.

Yours respectfully,

A. MINER.

C. K. Gilchrist appeared in behalf of the Union National Bank to protest against the capital stock of that institution, \$400,000, being assessed in full. Mr. Gilchrist said he wished to protest against this because national banks had been taxed on the full amount of their capital, while private banks escaped with only a portion of their capital being taxed. To prove the truth of his assertions, Mr. Gilchrist read the following sworn statement of the capital of banking institutions and the amount taxed.

	Capital.	Assessed.
Deseret National Bank....	\$250,000	250,000
Deseret Savings Bank.....	183,000	110,000
Commercial National Bank.....	262,000	250,000
Utah National Bank.....	180,000	None.
Nat'l Bank of the Republic.....	385,000	148,000
Zion's Savings Bank.....	233,000	212,000
Utah Commercial Savings.....	200,000	20,000
State Bank of Utah.....	242,900	100,000
Union National.....	400,000	400,000
McCormick & Co.....	698,000	150,000
Bank of Salt Lake.....	100,000	50,000
T. E. Jones & Co.....	150,000	None.

Mr. Gilchrist said he realized that Clute was getting it in the neck on all hands, and he had no desire to make a groundless claim, but it was manifestly unjust to tax national banks on all their capital and not follow the same policy with broker banks.

Mr. Clute interrupted and claimed that the statement read by the attorney were not sworn.

The latter replied that he was not there to waste time arguing with the assessor. His statement was before the board. Mr. Gilchrist also called attention to the written protests of the Walker's and insisted that valuations were excessive and should be reduced.

Caroline S. Hyde objected to be taxed on \$400 for improvements when she had none.