

F. Kessler, who owns  $6\frac{1}{2} \times 10$  rods in block 84, plat A, stated that the valuation placed on his property this year was \$5,000 more than ever before, and he thought there must be some mistake about it.

B. W. Driggs, jr., who owns  $5 \times 9$  rods in lot 3, block 32, plat E, objected to the valuation of \$1800 fixed by the assessor. The property cost him \$750 last winter and he had tried unsuccessfully to dispose of it for \$1500.

Andrew Brixen had two kicks coming. A lot in block 42, plat D, was valued at \$4000, when it was worth about \$2500. On a lot  $4 \times 10$ , in block 53, plat A, the assessor's valuation was \$9200, when it should be about \$6500.

Thomas Latimer's lot in lot 3, block 42, plat D, was valued by Mr. Clute at \$11,800. Mr. Latimer thought it was not worth more than \$6000 at the outside.

Frank Hyde stated that he owned  $7\frac{1}{2} \times 20$  in lot 3, block 94, plat A. This was valued by the county assessor at \$11,200, while Mr. Clute's valuation was \$27,200. Mr. Hyde informed the Council that if any of them could sell it at the latter figure, there was a big, fat commission in it for them.

W. T. Webb, who represented the owners of a lot in block 37, plat B, said that last year the valuation was \$2400. This year the valuation of the county assessor was \$5500, while Mr. Clute's figures were \$21,500.

Mr. Clute—What is that property worth?

Mr. Webb—Well, I hardly know.

Mr. Clute—Is it for sale?

Mr. Webb—No, but a portion of it soon will be if this valuation stands. (Laughter.)

Mrs. Hempstead objected to the valuation placed upon her property as too high.

The following persons asked for relief on account of Poverty, etc.: John Holder, Third Ward, \$5.60; Agnes C. Howells, Fifteenth Ward, \$5.20; Eliza Gainsford, Tenth Ward, \$22.60; James Albion, Seventh Ward, \$3; Charles Doukin, First Ward, \$2; Ann Evans, Eighth Ward, \$12.40; K. O. Peterson, Eleventh Ward, \$12; Mrs. A. N. Chadd, Fifteenth Ward, \$16; T. Cracroft, Tenth Ward, \$7.40. Several minor protests were filed, and the board adjourned until August 22nd, at 8 o'clock.

The following communication was read to the board.

*To the Salt Lake City Board of Equalization:*

Dear Sirs—My assessment made by Mr. Clute for 1890 is \$21,500 on a portion of lot 3, block 53, plat A. The assessment on the same piece of realty in 1889 was \$3,800, so that I am actually paying \$5 in 1890 to one paid in 1889. It is urged that values have increased that much. But because a boom has struck our city must the taxes be increased to such an extent that only millionaires can afford to live on the above?

I am very sorry to admit that I am not a millionaire, and, therefore, I must protest earnestly against such exorbitant assessments. Who

amongst ordinary folks can live on realty valued at \$200 per front foot? But Mr. Clute will say in justification of his assessment it is prospective business property. Unfortunately for my treasury department, there is more prospective in the valuation put upon it than the present outlook for business. It may be a business block in the future, but when it is it won't do me much good, as my bones will be lying peacefully where the boomer does not disturb and the assessor make life miserable by a blooming booming assessment. And admitting it is prospective, should the assessor assess the valuation that may be fair, just and equitable in the year 1900?

Another thing why I must protest against this unjust assessment is that it has been the history of all city governments where there has been collected from the down-trodden taxpayers an exorbitant tax, there have been big steals made by the city fathers—New York, San Francisco, Kansas City and numerous other places for instance. Now my desire is to see the present government, eighteen months hence, hand over their offices to their successors (as they will never be elected again) without it having been said that they got away with the funds belonging to the city. The old regime, notwithstanding Judge Powers' assertion, could not steal much, because we could scarcely say we paid taxes at all.

Licenses, water taxes and other revenues have increased one-third at least, and why the city should want to increase the tax from \$82,000 to over \$213,000 is a thing the ordinary taxpayer can't understand.

As a taxpayer, I want no jobs; therefore, I want low taxes and our good city fathers will retire from the present position as pure and as immaculate as the Virgin Mary.

To finish my present petition to your honorable board:

I protest against the assessment, because it is made on a speculative boom basis.

I further protest against the assessment because it is a burden upon the property owner that many honest people will be unable to carry.

And I protest against the tax assessed as the city can get along very well without it, the present revenues of the city having increased at least one third.

I will say here in closing, the county board feeling that my assessment was too high lowered it to \$17,000. Respectfully,

JOHN CONNELLY.

August 21, 1890.

On August 22d the city council met as a board of equalization to hear protests against the assessor's valuation of property. There was not a quorum present and the objections were filed for future action.

Louisa M. Johnson owned a small piece of property which the county assessor valued at \$3,900. Mr. Clute's valuation was \$6,600, which she considered excessive.

Mrs. J. L. Sprague owned  $6 \times 18\frac{1}{2}$ , in lot 8, block 75, plat A, which was

assessed at \$23,000, which was too high.

Kate Farrell stated that she owned  $10 \times 10$  rods in the Ninth Ward which was assessed at \$11,100, while the county assessor's valuation was \$2,100. On another piece in the Seventeenth Ward Mr. Clute's valuation was \$5,275, while the valuation of the county assessor was \$3,200. She thought the city assessment too high and asked for relief.

A. Livingston owned a lot in the Twelfth Ward which was valued at \$16,400. This was altogether too high.

C. V. Spencer stated that he owned a lot in the Twentieth Ward which was valued at \$8,600. Mr. Spencer was willing to sell the property for less than that.

Mrs. Sarah Newell's property in the Eleventh Ward was valued by Mr. Clute at \$4,370, while the county assessor's figures were \$2,500. She thought the latter's valuation was about right.

William Haystick, of the Nineteenth Ward, owned two lots which were valued at \$4,400. This was more than double last year's assessment and was excessive.

George Killpack owned a lot in the Twentieth Ward, upon which he was taxed \$16.50. Last year his tax on the same piece was \$1.60.

Mrs. Clara M. Clawson owned a lot in plat I which was valued at \$8000. Mrs. Clawson considered this too high and was willing to sell it for less than that.

The following persons asked for reductions on account of poverty, etc.: Thomas Ward, of the Twenty-first Ward, \$2; Hannah Midland, Eighteenth Ward; Mary A. Green, Tenth Ward, \$14.80; A. J. Beer, Tenth Ward, \$14; Jane Sykes, Fifth Ward, \$12.40; Thomas Westwood, Sixteenth Ward, \$9.48.

Alfalfa Young objected to the valuation on lot 1, block 19, plat D. The property was valued by the assessor at \$75 per front foot, with one-fourth of said rate added to 82 $\frac{1}{2}$  feet on account of its being a corner. Mr. Young thought this was about a third higher than a fair valuation of the property, and asked a reduction to that extent.

Elbridge Tufts claimed that he was assessed twice on the same property, and after examination, Mr. Clute acknowledged this. Then Mr. Tufts objected to the valuation placed upon his property, which was \$4,300, when the county assessment was \$2,900. He also objected to the valuation of \$4,300 on his merchandise and claimed that \$1,500 was all it was worth.

The following communications were filed:

*Board of Equalization:*

Dear Sirs—The tax on part of lot 2, Block 71, plat A, in the name of Mr. Atwood, which we have to pay, is assessed in our estimate upon an excessive valuation. The county tax on the same is valued at \$13,000, the city valuation is \$22,000. Your petitioners respectfully request a fair valuation to be made.

Yours respectfully,  
MIDOLEY & SONS.

*To the Salt Lake City Board of Equalization:*

Gentlemen—I hereby enter my pro-