

GREAT SALT LAKE CITY RETAIL MARKET.

TUESDAY Noon, Feb. 21, 1865.

PRODUCE:		
Flour, 100lbs.		\$16 00
Corn Meal, 100lbs.		11 00
Wheat, 1 bushel.		6 00
Barley, 1 bushel.		4 00
Oats, 1 bushel.		3 00
Butter, 1 lb.		1 50
Cheese, 1 lb.		75
Eggs, 1 doz.		75
Hay, 1 ton.	35 @	40 00
Wood, 1 cord.	29 @	25 00
Coal, 1 ton.		40 00
Molasses, 1 gallon.	4 @	4 50
Potatoes, 1 bushel.		3 00
Onions, 1 lb.		10
Peaches, dried, 1 lb.		75
Apples, dried, 1 lb.		75
PROVISIONS:		
Beef, fresh, 1 lb.	18 @	20
Pork, fresh, 1 lb.		50
Mutton, fresh, 1 lb.		25
DRY GOODS:		
Prints, 1/2 yard.	55 @	60
Tickings, 1/2 yard.	1 25 @	1 50
Brown Drills, 1/2 yard.		1 00
Sheetings, 1/2 yard.		1 25
Bleached Cotton 1/2 yard.	75c @	1 25
GROCERIES:		
Coffee, 1 lb.		1 25
Tea, 1 lb.	5 00 @	6 00
Sugar, 1 lb.		1 00
Coal Oil, 1 gallon.		12 00
Linseed Oil, 1 gallon.		12 00
LEATHER:		
Sole, 1 lb.	80c @	1 00
Kip, 1 side.	6 @	12 00

[BY AUTHORITY.]

AN ACT

Prescribing the manner of Assessing and Collecting Territorial and County Taxes, and for other purposes.

SEC. 1. Be it enacted by the Governor and Legislative Assembly of the Territory of Utah: That annually at its session in December, each County Court shall appoint an Assessor, who shall also be the Collector, to assess and collect Territorial and County taxes, and who shall give bonds before entering upon the duties of his office, with approved security, payable to the Territory, and County, in at least twice the amount of the taxes to be collected, conditioned for the faithful performance of his duties, and he shall take and subscribe an oath to the like effect, said bond shall be filed with the Probate Judge, and may be increased whenever the County Court shall deem it necessary; Provided, that the County Clerk shall deem it necessary; Provided further: that for the current year Assessors and Collectors may be appointed at any regular or special term of the County Court, and until they are so appointed and qualified, existing Assessors and Collectors are continued in office.

SEC. 2. An annual assessment shall be made on all taxable property in the several counties of the Territory, between the first day of January and the first Monday in June: Provided, that the Assessor and Collector shall assess and collect a tax upon all taxable property brought into this Territory for sale, or offered for sale in the Territory, after the assessment list is completed, at the rates of the regular assessment for the current year. Property shall be assessed at a fair cash value.

SEC. 3. A territorial tax of one half of one per cent. on the assessed value of all taxable property in the Territory shall be collected annually, and a County tax, at a rate prescribed by the County Court, not to exceed one half of one per cent. on the assessed value of all taxable property in the county, may be collected annually in each county.

SEC. 4. As soon as the Assessor and Collector shall have filed his bonds, the County Clerk in each county shall furnish the Assessor and Collector with a suitable book, conveniently ruled throughout, and headed as follows:—

Names of Owners or Possessors.
Residence.
Value of Land Claims & Improvements.
Number of Cattle.
Value.
Number of Horses.
Value.
Number of Asses.
Value.
Number of Mules.
Value.
Number of Sheep and Goats.
Value.
Number of Swine.
Value.
Number of Vehicles.
Value.
Number of Clocks and Watches.
Value.
Value of Merchandise.
Value of Stock in Trading and Manufacturing Companies.
Value of Gold Dust and Bullion.
Value of Gold and Silver Plate and Ornaments.
Money loaned and on hand.
Value of Taxable property not enumerated.
Total value.
Amount of Territorial Tax.
Amount of County Tax.
Amount paid.
Name of Payer.

REMARKS.

SEC. 5. The Assessor and Collector must make his tax list in alphabetical order and shall pur-

sue that course in his official duties, which, in his judgment will enable him to complete the assessment in the most uniform manner, and in the shortest time; and to aid him therein, may, when necessary, leave with any person, at the residence of the person to be assessed, a copy of the aforesaid heading, with the name of the person required to fill it, and a reasonable date on or before which it must be returned, written on the back thereof, and any person furnished with said list must comply with its requirements.

SEC. 6. The Assessor and Collector shall annually present the tax list to the County Court at its June session; and all complaints of error in the assessment may be presented to the Court during said session, when they shall be examined, and finally adjudicated: Provided, that any person desirous of moving his property out of the country before the proper time for adjudication of such cases, may give notice to the Probate Judge of said county, who may immediately cause a special term, if required, of the Court to be held, and shall adjudicate all such cases as may be presented.

SEC. 7. Immediately after the adjournment of the June session, the Clerk of the Court shall write upon the head of the tax list, the Territorial and County rate per cent. for that year, and set each person's amount of Territorial and County tax in the proper columns opposite his name, and furnish it to the Assessor and Collector, and inform the Territorial Treasurer, and the Auditor of Public Accounts, of the total amount of Territorial tax; the name of the Assessor and Collector and the amount allowed for his services, which must be paid by the Territory and County, in proportion to their share of taxes, and safely file the original list with the office records.

SEC. 8. When the Assessor and Collector receives the tax list, he shall immediately proceed to collect the same, by requiring of each taxpayer his amount of tax, and shall pay the part collected for the County, to the County Treasurer, once a month, or oftener if required by the County Court; and the part collected for the Territory, to the Territorial Treasurer, quarterly, yearly, or oftener, if required by said Treasurer; and take receipts for all payments. It shall be the duty of, and the Territorial Treasurer may instruct the County Court, to audit the Assessor's and Collector's books, and compare the same with the Auditor's receipts which he may have received, and in all cases of neglect or refusal on the part of the Assessor and Collector, to pay over to the Treasurers the taxes collected as provided in this section, the County Court is hereby authorized and required to proceed against him in a civil suit on his bonds, and he shall be liable to indictment for embezzlement, and upon conviction thereof, shall be punished by fine in any sum not exceeding twice the amount of the sum so embezzled, or be imprisoned not exceeding five years, at daily hard labor; Provided such labor shall be performed with ball and chain attached whenever the jailor deems it necessary, or both, at the discretion of the court having jurisdiction.

SEC. 9. It shall be the duty of the Auditor of Public Accounts, and the clerks of the County Courts, to keep an account with the Assessors and Collectors, debiting each Collector with the amount of tax, and crediting him with amounts paid in, the amount remitted by the Courts, and the compensation allowed for his services.

SEC. 10. In case any person neglect or refuse to pay his tax when required, the Assessor and Collector is hereby required and empowered to take and sell enough taxable property belonging to the delinquent, to pay his tax and the costs of collection, said property shall be sold to the highest bidder, at public sale, after at least six days public notice shall have been given of the time, place of sale, and kind of property to be sold; Provided, proceedings may be staid at any time by the delinquent paying his tax, and the amount of costs already accrued. Auditor's warrants shall be received on Territorial taxes, and County orders on County taxes, in the respective counties.

SEC. 11. If necessary, the Assessor and Collector may appoint a deputy or deputies, to assist him in the discharge of his duties, for whose official acts and compensation he shall be responsible, and the Assessors and Collectors, and their deputies are hereby empowered to administer oaths, when necessary, in the assessment of property, and may require any person to give a statement of his property under oath.

SEC. 12. If at any time after an assessment has been made, it shall appear that any person has undervalued, or has not given in a correct statement of his taxable property, the Assessor and Collector is hereby authorized to assess and collect a tax on said property, at double the rates per cent. for the current year: fifty per cent. of the penalty to be retained for the benefit of the Assessor and Collector, the balance to be paid over as other taxes to the Territorial and County Treasurers; Provided: That if any collector, by undue means, shall seek to obtain the fifty per cent. herein provided for, he shall be liable to a suit on his bonds, for double the amount of the damage done to any individual thereby.

SEC. 13. When the public good of any County, or any portion thereof, requires an expenditure exceeding its revenue, the County Court may, at any general or special election, after at least twenty days public notice has been given, submit to the tax payers of the County, or portion thereof, for their approval or disapproval, the object of such expenditure, the amount required, and the rate per cent. necessary to raise the amount; and if, upon counting the votes, it shall appear that two-thirds of the votes polled shall be in the affirmative, the County Court may proceed to assess and collect the same, in the manner heretofore provided for Territorial and County taxes, said election shall be held and conducted and returns made, in the manner prescribed in an Act regulating election; approved Jan. 3, 1853.

SEC. 14. The County Court shall during its June session, examine the tax list and hear complaints for errors in assessment, and if, in their judgment, all, or part of any person's taxes ought to be remitted, the Clerk of the County Court shall write the word remitted against such person's name, with the amount of the remittance, all or in part; and when the examination of the list is completed, the Clerk of the Court shall forthwith report to the Territorial Treasurer and the Auditor of Public Accounts the amount of the Territorial taxes remitted, and said Court at its September session shall again examine said tax list, and hear petitions for remittances, and proceed as at June session in regard to remittances, and, on or before the thirty-first day of October in each year, the Assessor and Collector shall settle with the Auditor of Public Accounts and shall pay over to the Territorial Treasurer all delinquent taxes due the Territory, and the Assessor and Collector is hereby empowered to collect such delinquent taxes for his own benefit: Provided that the Treasurer may extend to the Assessor and Collector, the time for payment of such delinquencies, at his discretion, not beyond the thirty-first day of December.

SEC. 15. The Assessors and Collectors in their respective counties shall establish an office at the county seat, and shall give public notice of the time and place that they will be in attendance to receive taxes; and it shall be the duty of

every person owing taxes to pay the same at the office of the Assessor and Collector, on or before the thirty-first day of October, in accordance with said notice, or sooner, if required by the Collector.

SEC. 16. Property belonging to the United States, this Territory, or any county, city, or town thereof, to literary, scientific and benevolent institutions, when used for those purposes, buildings for worship, and the grounds and materials and appurtenances thereto belonging; to insane or idiotic persons, to the value of one thousand dollars; private libraries, burial grounds, and monuments for the dead, are exempt from taxation.

SEC. 17. If any tax payer, or assessor and collector shall wilfully neglect or refuse to comply with any requisition of this act, he shall, upon conviction, for each offence, be liable to a fine not exceeding one hundred dollars, at the discretion of the court having jurisdiction.

SEC. 18. Each incorporated city is hereby authorized to annually assess and collect a tax not to exceed one-fourth of one per cent.

SEC. 19. Be it further enacted that an Act prescribing the manner of assessing and collecting Territorial and County taxes; approved January 7, 1854, and the amendments to the same in the second section of an Act in relation to the compilation and revision of the laws and resolutions in force in Utah Territory, and embodying certain amendments; approved January 16, 1862, and an Act in relation to Territorial, County, City and school taxes; approved January 22, 1864, are hereby repealed.

GEORGE A. SMITH,  
President of the Council.

JOHN TAYLOR,  
Speaker of the House of Representatives.

Approved Jan. 20, 1865.

JAMES DUANE DOTY,  
Governor.

SECRETARY'S OFFICE,  
Utah Territory.

I hereby certify that the foregoing is a true copy of a law passed by the Legislative Assembly of Utah Territory, and approved by the Governor on the 20th day of January, A. D., 1865, the original of which is on file in this office.

In witness whereof I have hereunto set my hand and affixed the great seal of said Territory, this 20th day of January, A. D., 1865, and of the Independence of the United States the eighty-ninth.

AMOS REED,  
Secretary of Utah Ter.

LETTERS remaining in the Historian's Office, having accumulated from those which I have called from the stand in the Tabernacle, since the first of December last.

JOHN V. LONG.

Anderson M S A	Lund Thomas
Asker M A	Maycock Thomas
Bertelsen Christian	Merrill P C
Collins Robert	Miller Reuben
Crandall Jacob	Morel Henri
Creswell Wm	Neff John Sen
Creten J	Onsey Martha
Elsworth Ephraim	Pratt Mary Ann
Fox Jesse W	Reed Joseph
Geen Alexander	Richards S W
Hartman Christian	Scott John
Hershey Henry	Symons Mr
Hammond William W	Tilt Richard 2
Hughes James	Thomas Bodder
Huntington D B	Young Joseph W
Johnston John	Zioeifel Kern Dietrich
Lilholdt P C P	

The owners of the above-mentioned letters are requested to call and take them away, at their earliest convenience.

Married:

In West Jordan Ward, Feb. 13, by Bishop Archibald Gardner, Mr. SAMUEL MARKS JENKINS and Miss MARTHA ANN BATEMAN.

In Pleasant Grove City, Feb. 7, Mr. Wm. ASHTON and Miss NELLIE CROXFORD.

Died:

In Virgin City, Kane co., Jan. 17, of black cancer, MARVELOUS FLOOD, son of Nathan C. and Olive Tinney, aged 3 years.

In American Fork, Jan. 28, of pneumonia, THOMAS STUBBS, son of John and Jane Hindley, aged 8 months and 24 days.

In Cedar City, Jan. 2, of child-bed fever, MARY, wife of James Frodsham and daughter of William and Elizabeth Shepperson. She was born in Nottingham, England, Sep. 15, 1828.

In Slaterville, Weber co., Feb. 2, of a paralytic stroke and cramping, ANN, wife of Chas. Price, aged 32 years, 2 months and 23 days.

In this city, Jan. 21, of scarlet fever, CAROLINE, youngest daughter of George and Isabella Sims, aged 3 years, 4 months and 8 days.

In South Cottonwood Ward, Feb. 9, of scarlet fever, ELIZABETH, daughter of Daniel and Zepporah Welch, aged 6 years, 6 months and 3 days.

[Omaha, Nebraska papers please copy.

In Spanish Fork City, Jan. 27, of inflammation of the lungs, HYRUM WILLIAM, son of Chas. and Mary Ann Jones, aged 7 years, 4 months and 6 days.

[Mil. Star please copy.

In Draper, Feb. 13, of measles, PERRY, son of Perry and Mary Ann Fitzgerald, aged 14 years and 21 days.

He died beloved and lamented.—[Com.

In Harrisburg, Washington co., Jan. 23, of consumption, FURMAN MULFORD, aged 52 years, 5 months and 22 days.

In Kannarah, Iron co., [date not stated] of decline, WILLIAM R. DAVIES, aged 60 years.

Brother Davies was born in Carmarthenshire in 1805, and was baptized by Wm. Henshaw, at Merthyr Tydvil, in 1813, being the first man that received the gospel in Wales. He emigrated to America with the first company of Welsh Saints in 1840, and was ordained a Bishop at Council Bluffs. He with his family emigrated to Utah in 1852, and for several years (until his health failed him) was Bishop of Harmony and some other settlements. From the time brother Davies embraced the gospel he was a firm supporter of the principles of truth, and his kindness and sincerity have endeared him to great numbers of the saints.—[Com.

[Mil. Star please copy.

New Advertisements.

ESTRAY OX.

CAME to my place about the 1st of January, a red OX, branded B on the left horn, and X on the left hip. The owner can have him by paying charges and taking him away.

21-14 JOHN EDDINGS, State Road.

CAME TO MY PLACE.

ABOUT the 1st of February, 1 yearling STEER, A no marks or brands visible. The owner is requested to pay charges and take him away.

21-14 T. WILLIAMS,  
15th Ward, G. S. L. City.

ECONOMY

—IS THE—

ROAD TO WEALTH!

F. A. MITCHELL,

Takes pleasure in notifying the citizens of Utah that he is again prepared to receive

ORDERS & PURCHASE

MERCHANDISE

OF ALL KINDS.

Farming Implements,  
Machinery, Stoves, Wagons,  
Etc., Etc.,

IN THE EASTERN MARKETS

And FREIGHT the same to this city on terms that cannot fail to be satisfactory to all who send.

From past experience in this Business he is able to offer superior inducements to those who may wish to purchase at the LOWEST RATES!

For particulars apply at his Office in GODBEE'S SHOE STORE,

EXCHANGE BUILDINGS.

G. S. L. City, Feb. 22, '65.

21-tf

LIST OF LETTERS

REMAINING unclaimed in the Post-Office, at Salt Lake City, Territory of Utah, the 21st day of February, 1865, which, if not called for before MARCH 21, 1865, will be sent to the Dead Letter Office.

GENTS' LIST.

Andrews A J	Miller James
Ashton Edward	Mix Enos
Ayrton W	Miller John H
Barnard John	Miller J Y
Bauman Isaac	Monnett J W
Barford Thomas	McCluchey Samuel
Barnes James	McGregor Chas
Berend Fred	McGlothlin A J
Birge Marion	McGregor Wm
Booth Thos	McGregor C B
Bolton Jackson	McLachle S
Brannon Henry	Nolford Edward N
Branting E F	Oliphin John
Brady Mager	Parks Hugh
Brunyer Harman	Pettit Croso
Butts Wm P	Perry Stephen
Burnett David	Phillips Mark
Cammell Andrew	Poulten James
Carroll James 4	Price R S
Charles Robt	Reagor A E
Chandler J A	Reid John
Clopton John R 2	Reichell A
Cooke M D	Richardson J M
Corse Daniel	Rite Wm
Coulehan Michael 2	Rolfe B W
Craig Ellick	Robinson Wm
Dauids Chas	Royce Josiah
Deer David	Russell John
Dudler Joseph	Schmeider John
Duffie Annie	Scherrer Jacob
Eastman O	Summerville H R
Evans James	Swats Jake
Fleishman & Sichel	Swann John W
Frank J H	Swank Chas W
Funk Christopher	Taylor John
Guilfoyle Andrew	Taylor James
Hardy Warren	Thompson Clinton
Hase Silvester	Thomas Giltis
Harnay Benj	Thomas Nathan
Higginbotham Simon	Thompson J W
Hileary Levi R	Tindie John
Hutchins Geo	Torbjonsen Neils
Jacobs G H	Turner Marion G
Kevitt B J M	West Wm L
Krease John	Whitney D C
Larsen T	Wheeler Coleman E
Leigh Henry	Willis Lemuel M
Levi Isaac	Williams Wm
Lundblad Elna	Wilson John
Luts Thomas	Williams James
Mantle John 2	Williams G W
Maley Silas	World Caleb
Mathews Thomas	Wolcott J H
Martin Richard	Woodard C
Mason Henry R	Wynd R B
Maubray John	Wylie H E

LADIES' LIST.

Beliew Nancy Ann	McDonald Marthie
Blair Julia A	Pembroke Margret
Bowyer Sarah	Pedleton Lavina
Brazier Caroline	Powells Elizabeth
Busby Ann C	Roe Isabella Jane
Charles Martha	Ridges A A
Ferre Harriet	Sharp Rebecca J
Hannah Elizabeth 2	Smith Margret
Hallou Mary E	Tripplett Jane
Henderson Elizabeth	Walker Mary J
Howells Ann	Webb Jane H
Hunter Margaret	Webb Ann
Jones Harriet Emily	White Rosilla
Kelsey Sarah	Wilkinson L A
Knight Charlotte	Williams Florida
Lythgo Martha	Wright C
Lyford Sarah	Widdison Jane

In asking for the above please say they are advertised, give date, and pay one cent for advertising.

Persons in the country applying for letters in this list should state where letters are expected from. No postmaster in the Territory has free postage and cannot answer any inquiries without a stamp being enclosed for return postage.

T. B. H. STENHOUSE, F.M.

G. S. L. City, Feb. 21, 1865.