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EDITOR'S DESK. TELEPHONE 2.

EDITORIAL STAFF:
CHARLES W. PENROSE,
EDWARD H. ANDERSON, ASSISTANT EDITOR.

BUSINESS OFFICE, TELEPHONE 1.
CHARLES W. PENROSE, MANAGER.
EDWARD H. ANDERSON, BUSINESS MANAGER.

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SALT LAKE CITY, MONDAY, JUNE 12, 1899.

THE BUSINESS TAXPAYER.

It has been stated in an old city paper that the organization for reduction of taxation on property in the Salt Lake area dwt, and that this was regarded as evidence that people generally were satisfied with their assessments and did not desire to ask for any change. That is entirely incorrect in its inferences and in its application.

In the first place, there have not been the usual announcements in the papers that the county commissioners are ready for a board of equalization and ready to hear the owners of property who feel that they have been assessed too high. Such announcements have been made in previous years, and they have been followed by a few cases of property owners who have complained and asked for a reduction of their assessments. This year no such announcement has been made, and the board of equalization has not been called together. The assessors have been at work for some time, and the assessment roll is now in the hands of the County Clerk. The usual time is followed all over the State, and the property owner who feels that his property has been assessed too high, or that it has been assessed at a higher rate than other property in the same locality, is entitled to have his property reduced to the proper rate. The assessor is supposed to do his work fairly and impartially, and to place the property on the assessment roll at the same rate at which other property in the same locality is assessed. If he does not do so, the property owner who feels aggrieved has a right to complain, the assessor is bound to hear and consider the complaint, and if he finds that the property has been assessed at a higher rate than other property in the same locality, he is bound to reduce the assessment to the rate at which other property is assessed. This is the law, and it is a good one. It is the duty of the assessor