THE TAX REFUND REPORT.

Full Text of It as Presented to the Board of Education.

EMPLOYMENT OF TEACHERS.

The Schools to Open on Monday, September 12th.—Heating and Ventilation.

The Board of Education met in regular session last night, Vice-President Nelson in the chair. The members present were: Aird, Young, Baldwin, Pike, Newman, Raybould and Doxey.

TREASURER'S REPORT.

The monthly statement of receipts and disbursements were as follows:

Balance on hand July 1st	$[illegible]
Receipts since E. G. Chase	1,[illegible]
Sale of old iron, etc., at Lincoln school	[illegible]
Total	[illegible]
Paid out by warrants	[illegible]
Balance on hand July 1st	[illegible]

Referred to finance committee.

The report of the committee on sites and buildings approved the additional work done by the contractors on the Lincoln school building. Adopted.

The committee on sites and buildings recommended that a second size on the east bench school not be purchased. Adopted.

It was recommended that a school be established in the Presbyterian church on Second West and Ninth South. Adopted.

The same committee recommended that leases be executed for the following buildings: African M. E. church at former month, from September 1st, 1892; Inner Hunter building, same as last year at $70 per month; the Twentieth ward church at $20 per month, and that the Salt Lake Building and Manufacturing company be allowed twenty-one days additional time for the completion of Mr. Lowell building on account of the delay occasioned in the delivery of the premises to the contractors. Adopted.

Superintendent Millspaugh presented a statement, endorsed by the committee on sites and buildings, recommending that the Hebrew school building be retained for the use of the public children, and that whitewashing, kalsomining and repairs be done on the Second, Third, Fourth, Seventh, Ninth, Tenth, Eleventh, Twelfth, Thirteenth, Armstrong building, Sixteenth, Seventeenth, Eighteenth, Nineteenth, Whitney, Cane, and Twenty-fourth schools, and that George Forester be employed to make needed minor repairs on the buildings. The report was adopted and the committee empowered to get the work done at the lowest possible figure.

The committee on school work reported that it had considered the time for opening the schools for the ensuing year, and recommended that they open on Monday, Sept. 12. Adopted.

The committee on teachers presented Superintendent Millspaugh's recommendation for salaries of teachers for ensuing year, and also a further list of graduates which he recommended be employed as teachers; total, 125. The average salary of 125 teachers and principals is $786.81. The last month's pay-roll amounted to $8,877.50, being at the annual rate of $90,775.

The estimate for 125 teachers, two less than the total of last year, less the night school, is $98,300, being at the rate of $875 less than that of last year. The salaries range from $360 to $1250 per year.

THE HIGH SCHOOL.

Only two members of the committee having signed the report on the high school and the rate of the board being that a majority (three) being necessary, the rule was suspended and the report was read as follows:

Teachers.	Salary last year.	Salary this year.
W. S. Maiden, principal	$[illegible]	$[illegible]
E. M. Gibson	[illegible]	[illegible]
Lee M. Greene	[illegible]	[illegible]
Miss I. M. Tyler	[illegible]	[illegible]
Miss S. J. Dixon	[illegible]	[illegible]

Baldwin and Young signed the report and recommended the schedule be adopted.

Vice-president Nelson vacated the chair in favor of Mr. Doxey and read a minority report of the committee on teachers with respect to the schedule of pay for high school teachers.

SPECIAL SCHOOL TAX REFUND.

In the matter of the refunding of the special school taxes, the finance committee made its promised special report as follows:

When this Board of Education was first organized in July, 1890, the most troublesome question was that of the finances.

The Board was given no means, but informally under the law it was supposing to succeed to the possession of the school property revenue from the appropriation levied in the twenty-one former school districts of the city. But this taxation was very unequal, ranging from one-quarter per cent. in one district to a quarter per cent. in those districts which had made tax levies; two districts had made no levies at all. Besides the evident inequality of pooling for general benefit the revenue derived in this fashion, a further inequitably existed in the fact that some of the old districts had valuable properties paid for by the people under the old local district system, while others of such districts had only had little or nothing to turn into the common property account, but were, on the contrary, in debt. Yet the law made this board the recipient of the old district debts as well as their assets, and the question was what would be done in the way of adjustment. From the very first the Board saw the inequalities involved in this consolidation, realized them in much greater degree than did the general public, it also proved to ascertain, after seeking a remedy, the record below is witness.

August 11, 1890, on motion of Mr. Nelson the finance committee was authorized to prepare a report to take from the assessor the assessment of all property subject to adjustment and report to the committee on the taxes which ought to be refunded, which report should take place.

August 18, 1890, Mr. Nelson moved that the chairman of this board ask the Legislature of the next session to pass a law making property liable to equalization, and that committee on ways and means be instructed to report the proper bill, which the motion was duly taken place.

Nothing more, it appeared by Mr. Pike, was done in the direction of this board that the matter was left on our local school statutes to be an open, naked and necessary fact, and equalization in each district until local school legislation for school funds shall be enacted.

September 24, 1890, the auditing committee in response to the above action of the board, reported as follows:

Resolved, First, That we request all the assessing trustees to furnish a full inventory of the school property in their districts, and with it therein a statement and fair cash valuation for the same, and that the trustees of the districts be requested to furnish the net amount of tax to be collected from each district in 1890, for the purpose of ascertaining the total amount of school property in the city and the taxes to be collected, in order that a uniform rate of tax may be accomplished, which it would be necessary to assess, if desired, to pay for his property and that this committee be authorized to procure from the City Assessor the total assessed valuation of property in the city, showing the amount in each of the old school districts, from which to determine the proper proportion each district should make supplied under a uniform tax rate as above suggested.

Second—The city district to date charged or credited, as the case may be, with the difference between the amount actually raised over and what the property should be, on the basis of said uniform tax.

Third—That the next session of the Legislature be petitioned by this board to frame such a law as will enable us to correct the inequalities found to exist between the various districts, and that the clerk of this board be requested to furnish a copy of these resolutions to the outgoing trustees, and to the press.

(Signed)
JOHN S. PIKE, } Committee
T. C. ARMSTRONG, }
GEORGE W. SNOW, } Audit.

Subsequently, at a meeting of the finance committee—date not certain, because no record was made, but prior to the litigation as in these cases—the chairman of the audit committee submitted the proposition to cover the inequalities of those taxes by the issue of bonds and refund to the people paying the tax, as was subsequently done, but at first the proposition was lost as would pay the taxes and all would be repaid, without contention or wasteful struggles.

After the litigation was practically completed, the suggestion was renewed to the board, dissent said was adopted, but those who were responsible in the suits declined to meet the board's overtures.

Apparently confronted with the facts of the case, or doubtful as to its ability to procure relief, the taxpayers sued in an effort to the collection of these special school district taxes of 1890 began. There were several of them, and they varied in form, but all tended to the one purpose of having these taxes declared void. This Board was obliged to defend or see the cases go by default. It therefore appeared in support of the validity of the school taxes. When these taxes were finally declared to be valid, the court declaring that the percentages levied should have been collected on the roll of 1889, the question was whether we should ask a mandate for such collection or quiet title. The mandate proposition was deemed utterly impracticable, though the court decision that the taxes should be collected on the assessment roll of 1889, there was no practicable way to make such collection, therefore, no further steps were taken. A portion of those who had brought the tax related collection from the beginning. As to them the result was clear; they had nothing to receive, but a large amount had been paid under protest to the collector, and the payees claimed their due. The sum of $15,000 had been paid over by the collector to the treasurer of the board of taxes collected without protest. Inasmuch as some of the taxpayers had paid nothing on their taxes and others were about to receive back the amounts they had paid, the Board of Education considered it but fair to also repay, and the Legislature was asked to give authority so to do. This was readily accorded, and the board repaid to every applicant on its lists in full as tax applicant applied.

But here arose an injustice and imposition. It was found that on making up the list on which the refund was to be made to protestors under the order of the court, an arbitrary date had been selected (by whom does not appear), and that all who appeared in the collector's books, had paid before that given date were assumed to have paid the money that was turned over to the Board by Treasurer, while all who had paid after that date were assumed to have paid the money to litigants, or under protest.

The lists were made up accordingly by the collector; all who paid their taxes December 10th, 1890, and before, were put in the list who should receive their money back from the Board; those who paid after that date were put in the list who were to receive their refund from the clerk of the court, who had been made receiver for that purpose. Those on the latter list had been taxed about 4 per cent. of the full sum, set for court costs and in addition to per cent. for attorney fees. This 4 per cent. of 15 per cent. in all had been

Apply on those who appeared as litigants, nothing would need to be said; but, in fact, the lists on which this levy was made included many persons who had not in any way appeared as litigants, and who had no desire to appear as such, and increased more than double the amount involved in the claims of those who desired to be represented in the suits, and consequently the loss involved in the order allowing the same. We are informed that the total sum involved in controversy in the suits that succeeded this court refunding was less than $5000, and that the gross amount carried in the claims of all who finally succeeded in recovery might be made for them in court was about $15,000 even by the attorneys' claims. Yet the sum of the taxing of costs and attorneys' fees was some $23,000 and this was reckoned upon, because it was the total sum at issue, whether litigants appeared or not. We are informed and believe that the representatives of much more than half of the amount would have much preferred that no action should have been taken of them in the court process, preferred to rely on this board to do them justice, without waste or contention.

But another unjust feature in this matter remains to be stated. By reason of the taking of an arbitrary date, as above noted, for the line of division between those who prefered against the course of those special school taxes and those who did not, some paintings the persons of those above referred to took place. For whether, in the case of those on the court list, many were those who did not wish to appear, nor for whose dragging into court be authority whatever appears; in the case of the board's list, some appear who were in fact among the litigants, that is to say, some who actually and willingly tried to the suits were by reason of the taking of an arbitrary date instead of the fact of making up the lists, put on the board's list, and were paid in full, without the rebate of taxing of costs that they themselves had been instrumental in taxing. The result of this complication was, briefly, that many who did not want to litigate were forced to do so, and taxed against them, while others, who did want to litigate, and who actually did so were helped over to the board to be paid in full, without any rebate whatever.

For a correct statement of those who litigated we refer to Collector Hardy's statement as referee, appended herein and marked exhibit "A."

In addition to the above recital, we report that some call bills have been presented to the committee and payment asked thereon.

Our recommendation in view of the facts above cited are that the practical workings of this whole matter suggest to the court by the attorney of this board, with a view to correct such inequities as it may still be possible to reach, and that the court be asked to apply the large sum—nearly four thousand dollars—taxed as court and attorney costs to those suits, to liquidation of all loss that may have accrued, exempting this board of all liability for the same, or any part thereof, or for any rent to any way growing out of the suit.

Reporting further your committee adds that under its direction the sum of $25,321.24 has been to August 1, 1892, refunded to the taxpayers of the $25,-229.92 paid on school taxes of 1890.

EXHIBIT A.

[Title of court and cause.]

To the Honorable, the said court:

The undersigned was, by order of the court, dated September 21, 1891, appointed referee in this cause to determine what parties had paid to the exclusive of taxes of that same county, the total sum of the subject of this suit, being a part of the special school taxes collected levied in the month of December, 1890, for various school districts formerly existing, in, situated within the corporate limits of Salt Lake city, and which taxes had been extended upon the city's assessment roll of Salt Lake county of the year 1889, and all persons have paid into the hands of the collector of said county, and to report the amount of such fund, now in the custody of the court which such of such persons have paid.

Your referee has for this time days been engaged in the taking of the proofs of evidence upon the questions submitted in said order of reference, and upon the evidence adduced, and the records thereof, of the funds now in the custody of the court in this case, the parties whose names are alphabetically set forth in my books or lists herein attached and made a part of this report (marked by exhibit "A") to the said collector the sums respectively opposite their respective names, the said sums being the amounts of said school taxes so assessed respectively against said parties and have been paid and deposited in the year 1890.

The aforementioned, in your referee, which, in the said order of reference, was fixed at $15,000 as the sum of money in which he should be employed in performing the duties of said referee, amounts to the sum of $[illegible].

Your referee further reports that the time when the order was made, fixing the aforesaid honor, to it, directly, the time county all said school which were which the said collector of said county, said transition was made to assessment roll of [illegible], and was collector's receipt of state of said year, the exact amount of said fund in his hands as aforesaid, but paid into court the sum of $[illegible] as being more than enough to cover said amount, and so he has in his hands at the time of the order of said court, and he was then able to make, that that point of the said sum was in excess of the actual amount to be handed into which he was chargeable as collector aforesaid by the sum of $[illegible].

The charges against said fund under said order are as follows, to wit:

The compensation of the referee amounts to $[illegible], and is equivalent to a 2-25 per cent. upon the moneys now collected.

As to the compensation provided for in the decree of [illegible] of the attorney's fees, your referee reports the following facts to the court:

After the date of the order the attorneys for the plaintiff furnished the referee with a list of persons who, it was said, were the plaintiffs in the suit. This list does not contain the same names as those who paid the money. The list furnished by the attorneys for the plaintiffs is to be found in a supplementary book, also herewith annexed and referred to by index, and which shows the amount of tax thus paid by each, but in large number the tax thus paid by each of the persons in that list have already been paid over by the Collector to the Board of Education under proceedings hereinbefore taken in such cases, and had been entitled and paid over to the Board of Education prior to the commencement of the proceedings herein.

The names of persons who have assented in paying money, and who have paid a part of the money which is now on hand in court, who are also clients of the attorneys who bring this suit as appears from their list, are to be found in the original tax books, and are marked with the letter "a."

The additional book, No. 3, containing the tax furnished by counsel for plaintiffs, is furnished at their request, together with the amount of tax paid by each.

The amount of tax collected belonging to the clients of Sutherland & Judd is $[illegible] as by reference to the said first tax books will more fully appear.

The amount belonging to the clients of E. H. Cutgil is $[illegible], as will also appear.

The fund in court belonging to persons not represented by either of said attorneys amounts to $[illegible], as appears by the said statement.

All the foregoing sums are to be found by reference to the said three books, which are herewith returned and made a part of this report.

The per cents to be paid every taxpayer can be ascertained by deducting the amount to be allowed under the order of the court, to wit, —— per cent. for the collector, and ——— for the order, to pay for attorneys' fees.

And your referee respectfully submits to this honorable court the question as to whether he may not, shall be allowed upon any, and if so, upon what sums collected by him.

L. G. HARDY, Referee.

ROUTINE BUSINESS.

Some minor routine business was transacted, after which Raybould moved that a contract be awarded to the Henley & Myers Engineering company for the heating and ventilating of the Lincoln school and the Hewes school, provided that if an engine is required for the first that said company shall furnish an engine to $[illegible] for each school, which shall run at not more than ten pounds pressure, provided further, that on the figures given by them on the terms proposed by them, include entire cost of their plant and any cost of placing same in the buildings, including any changes that may be necessary in the buildings themselves.

Adopted, and the clerk and president instructed to sign the contract on behalf of the board when the same has been submitted to the board by the committee on sites and buildings.

Adjourned for one week.

Professor—Thyra, I want you to read that—something of mine, you know.

I suppose a hundred persons have read it, and not one of them has been able to get at my meaning.

Fogy (after reading)—Why, it seems to me that you mean nothing at all.

Professor—How in thunder did you find out?

Somebody that was in the secret must have told you.—*Boston Transcript.*

Court Jottings.

The Salt Lake Equitable Cooperative Institution yesterday brought suit against George Connelly for $91.35 in Justice Goo's court.

Dr. Samuel Pinkerton has filed suit against George F. Culmer for the sum of $500, which he claims is due for medical services rendered.

Denton & McNally are attorneys for the plaintiff.

An appeal to the Third District court has been filed in the case of H. Hunter vs. A. Kloppenstine et al., an action for $[illegible], brought before Justice Quinn at Bingham, thus transferred to Commissioner Morse's court on a change of venue, where judgment was rendered in favor of the plaintiff.

In the case of Talley and Jackson vs. the Wyoming, Salt Lake and California Central Co., judgments have been entered for plaintiffs in $1,[illegible] and against the same company for $[illegible] in the case of H. S. Jackson.

In the case of Jacob Scott vs. Hynes and Hynes, of the Wren Hotel, in which the plaintiff sues for $[illegible] damages, for being wrongfully charged with forgery, and false imprisonment, defendants filed a general denial to the complaint.

In the case of Gus Erickson vs. the Eureka Hill Mining Company, in which judgment was rendered in Commissioner Morse's court last month for the plaintiff for $[illegible], an appeal has been taken to the Third district court.

WORLD'S FAIR NOTES.

Commissioner Emery, Secretary McDonald and Professor Scobey of the World's Fair committee went to Park City last evening for the purpose of holding a meeting to write up as large a crowd as possible to go to the World's Fair.

The meeting at Provo on Wednesday night was a great success and the enthusiasm are that a very strong county association will be formed.

The Salt Lake county meeting will be held at the Chamber of Commerce Friday night when a large attendance is expected.

FUN WITH A BRAKEMAN.

A Wonderful Ride That Was Perpetrated Across of Joe in a Stony Town.

"The greatest trick that was ever played on me," said a St. Louis citizen who was trying to hoax a new acquaintance in the smoking cabin in a sleeper, "was by an echo. The little town is on the side of the hill and is so sleepy and uninteresting a place as one will find in a year's journey. I had been down to Cantelp's bluffs, but day in August about 1 o'clock, and proceeded to rustle around to get through business and skip out.

"The town was so intensely lazy looking that I didn't let my much confidence in my ability to get business. At the principal corner of a wind and decrepit gray mule, with dappled ears and scheme mule presided over the session of whittlers, who were in session under the big sycamore tree. I accosted one of the group to find out where Josh Wilkins, the principal storekeeper, might be found, and learned that he was tending a lazy log cove in Catnip Holler. Just as I was about to move away I heard a muffled cry of:

"Help! help!

"The whittlers paid no attention, and the gray mule was giving all his time to a fly on the end of his nose.

"Again I heard the distant muffled cry of 'Help! help!'

"It is a darn shame about that poor nigger,' remarked one of the whittlers.

"'What's the matter with the nigger? I asked, at the same time looking suspiciously at the wooden grated manhole of the sewer on the corner.

"'Well, you see, it's this way, stranger. Bill Stark's hell pup crawled up the sewer from this creek and got lost, and when the nigger crawl of us after him he got lost, too.'

"'Great heavens! Why aren't you digging for him? The poor fellow will die.'

"'Of course he may die, stranger, but then it's pretty hot today, and he is only a nigger, anyway.'

"'This is inhuman! Come, men, and we'll rescue the poor fellow.'

"And then another cry of 'Help!' drove me almost to a frenzy. I gave some change to the lazy colored man and sent them for shovels and picks. They came, and after distributing the implements I went to digging like a crazy man. Presently I looked around to see why the others were not helping me, and there was not a soul in sight. I was wild with rage, and cried down the manhole to ask how the man was getting along. Not a sound came in answer. I backed off a little to survey the work, and heard that same muffled sound say:

"'Curse of the pants! You are an old fool!'

"I looked around and saw the whole town come at me. They were laughing and shouting, and I knew I was the cause of a great joke. They led me to a barrel and told me to enlister in a big book labeled 'Ass Fools.' There were over 500 names of people who had been fooled. It was one of those whispering echoes which sound to chuck back from the bluff in one particular spot."—Detroit Herald.

The Tongue Curious Speaks.

Mr. Eliz and Miss Lemon Dickens, M. P. for Tolmington, has perpetrated a really capital joke in the New South Wales parliament. That lively politician a member named Willis, who is conspicuous not only for the prodigious length of his speeches, but also for the short, snappy sentences in which he delivers them. Mr. Dickens followed him in debate the other night, and the first words of the prisoner one of the novelist were:

"My father created the historic phrase 'Barkis is willin,' but if he were here now he would probably have altered it to 'Willis is barkin.'"

This amusingly infectious bit brought down the house, the politics joining in the general laughter.—London Tit-Bits.

Philosophy.

The man is not worth much who has no enemies. Adversity tends to develop character and calling forth the latent energies of every person into due activity.

No man is great nor is he any the less man from being so small he is supposed to feel and act, and know. He has to sign his own warrant.

He continues to be an active Christian man and be saved. And on the other hand, he may be a sinner. That follows, that exactly. Of course.

The kings worried great men, and to appease this feeling, they gave them, and let the man that loves the land. The gain more than the land.

—Joseph Smith, Editor.

SALT LAKE THEATRE
Charles S. Burkhalter, Manager.
FRIDAY and SATURDAY, AUGUST 19TH and 20TH
Sol Smith Russell.
Supreme Matinee, A Poor Relation.
FRIDAY, AUG. 19TH.
A POOR RELATION.
SATURDAY, AUG. 20TH.
PEACEFUL VALLEY.
By R. K. Thomas.
THE COMEDY FAVORITE OF THE SEASON.
Special Scenery! Sixteen Cents!
PRICES—$1.00, 75c, 50c, and 25c. Gallery 10c and 15c.
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BACK VOLUMES
—OF THE—
DESERET WEEKLY.
The sixth volume of the DESERET WEEKLY in the present form is now bound. A limited number of copies of these six volumes can be obtained at the Deseret News Office, Salt Lake City, in bound form at $2.50 per volume. It is the best history of current events to be obtained, and by far the cheapest, and the more so as the dishes which they will be eagerly sought after by students of history, and those to be informed of the stirring events which have transpired within the past three years—the most interesting period of the history of the Latter-day Saints. Every person who can afford it should secure these volumes while they are to be had for future reference, and especially should they be obtained for every Sunday School, Improvement Association and Ward library. Apply early to make sure of getting them.

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At Only A LITTLE OVER HALF PRICE
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Tea Gowns TEA Tea Gowns
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Like the WAISTS, these GOWNS were bought Very Cheap, owing to the advanced state of the season, and in order to close them out quick, we have marked them Exceedingly Low.
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