

that the county treasurer is required to make a report of the transactions of his office relative to the school moneys coming into his hands by virtue of his office: 1st. To the county commissioners who are to audit the same, and 2nd. To the State superintendent. It will also be observed that the State superintendent unquestionably has the power to examine the books of any public officer who has to do with school money, and the board of county commissioners also has the power to examine the books of such officers, and if upon such examination any substantial irregularities or delinquencies were discovered, it would be the duty of the county commissioners to institute prosecutions therefor. And if the officer be still in office proceedings could be instituted under chapter 31 of the laws of 1896 for his removal from office and also for embezzlement. Is the party in an examination and an examination of his books disclosed delinquencies in the public school fund, he would be amenable to prosecution for embezzlement, and it would be the duty of the county commissioners and the proper authorities to institute such proceedings.

Should you in your official capacity determine to examine the books and records of any public officer in relation to school moneys, and should discover delinquencies therein, it would be your province and official duty, perhaps, to call the same to the attention of the proper officers of the county with a view to the institution of such investigation and proceedings as the law requires at their hands. Beyond this you could not go.

### RAISE THE TAXES.

The State board of equalization after having fully considered all the arguments and objections raised against the proposed raise of five per cent on the valuation of property in Salt Lake County, decided at a meeting held Aug. 19, to make the increase, in accordance with a written notice it served upon the county commissioners and county auditor last Monday. Following is the board's resolution as adopted today:

SALT LAKE CITY, Utah,

Aug. 18, 1897.

Whereas, this board having met heretofore, to wit, on Aug. 16, 1897, and served upon the county commissioners and county auditor of Salt Lake County, Utah, a written notice to the effect that it proposes to raise the valuation of all property in said county to the extent of 5 per cent thereof, and fixing Aug. 17th at 2 p. m. to appear and show cause why such increase in valuation should not be made, and

"Whereas, in pursuance of said notice, a hearing has been had and all parties who so desired were given an opportunity to be heard and were heard, and after hearing all and singular, the evidence and arguments of parties who thus appeared, and being fully advised in the premises, and having fully considered the matters in controversy,

"Resolved, that the total valuations in Salt Lake County, as the same appears upon the assessment roll thereof at this date, to-wit, August 18, 1897, be, and the same are, hereby increased 5 per cent thereof, and the property in Salt Lake County is hereby assessed in value at the said valuation as it appeared upon the assessment roll August 18, 1897, with an increase of 5 per cent on such valuation."

In considering the returns from the different counties of the State, the board found that Salt Lake County had been reduced in valuation from the year 1896, \$3,559,453. Almost every other county in the State showed an increase or about held their own, with the exception of Weber, and in that county, after a careful investigation, the board concluded not to disturb the assessment.

The total valuation of the State in 1891 was \$124,047,000; the valuation of Salt Lake County in 1891, \$59,727,472; Salt Lake County being 48 per cent of the whole. In 1896 the total valuation of the State was \$107,291,018; Salt Lake County, \$43,700,576 or 40 per cent of the whole. In 1897, by the returns made, the total valuation of the State is \$102,570,000; of Salt Lake County, \$40,092,933 or 39 per cent of the whole, showing a decrease since 1891 in the valuation of Salt Lake County from 48 per cent to 39 per cent of the whole, and an increase of the counties outside of Salt Lake County from 52 per cent to 61 per cent.

The total reduction in the valuation of the State since 1891 for this year is \$22,477,000. The total reduction in Salt Lake County since 1891 is \$19,634,439. These figures are presented by the board to show that it has not endeavored to do Salt Lake County an injustice.

In giving the county board and county auditor notice of the intention to raise the property of Salt Lake County 5 per cent, it has been estimated that the 5 per cent will just about place the county where it was before the county board made their sweeping reductions in certain sections of Salt Lake City. Had that reduction not been made and a portion of Salt Lake County benefited at the expense of the remainder of the county, there would have been no reduction in the valuation of sufficient importance to have made an increase thought necessary.

Further, the board questioned its authority to equalize by raising the assessments in the counties and had this sweeping reduction in Salt Lake County been permitted to stand and no attempt made to bring the valuation back where it was, it contends that no one could tell where the total valuations of the State would be in 1898.

Chairman Lund said today:

"The institutions of the State must be maintained. It would be impossible to turn out the inmates from the insane asylum at Provo, to shut down the penitentiary and close the other public institutions of the State, and yet, if the issue raised by the arbitrary action of the commissioners of Salt Lake County had not been met, this would have been the result. Even this year, if their action had been allowed to stand, there would have been a deficiency of over \$40,000; what it would have been next year can be easily conjectured."

An examination of the assessor's books shows the following facts relative to the recent action of the county board in selecting a portion of the city for reduction on real estate values.

On Third South street where the reduction occurs, between First and Second West, the north frontage of the street, is assessed at \$46.50 per 100, while the south frontage across the street is assessed at \$38.60. On Third South between Fifth and Sixth East, the north frontage is assessed at \$37.2 per rod, while across the street the figure is \$28.4 per rod. On the same street between Ninth and Tenth East, north frontage, the assessment is \$280, while across the street, south frontage, it is assessed at \$186. The Cliff house on the corner of Third South and East Temple streets is assessed at \$500 per foot, while the

Walker Brothers property across the street is assessed at \$214 per foot.

Assessor Quinn was seen by a representative of the News today, and in the course of a conversation said:

"Taking the real estate of this county out of a total valuation of nearly \$24,000,000, there was about \$8,000,000 affected by the action of the county board, in the 20 and 40 per cent cut. I am certainly opposed to raising two-thirds of the property owners of this county, to effect the one-third. The highest valuation on property is located in the business district and has already been raised by me, to a natural cash basis, and any further raise would, in my opinion, be unjust. For certain reasons, mainly from benefits derived through location, the business district is assessed very high, and while not above the actual cash basis, is assessed for all the property owners can stand."

Speaking of personal property, which now includes household goods, mortgages, money, solvent credits, etc., Mr. Quinn said:

"My deputies have visited every house in the county, and have placed a value upon household goods, and while in some few instances, they may not have been able to determine the exact values up to the full valuation, yet the great majority are properly and equally assessed. It would be an injustice to raise the personal property of a great number of people who have all their property in sight and within reach of the assessor."

"Mortgages are already assessed at their full face value, while money wherever found has been assessed in full, and a five per cent raise, would not bring any more money owners to light."

"On improvements, there have been no reductions as in the case of real estate affected by the cut, and in my opinion they are assessed enough. I hope some means will be adopted to prevent the large majority of the taxpayers of this county from having to suffer from the action of the county board of equalization in reducing only \$8,000,000, 20 and 40 per cent, out of a total valuation of over \$40,000,000."

In the resolution adopted by the county board it appears that it forgot to make an order to the effect that those who already had been reduced in individual petitions were not to be included in the last order. This being true, the result is that those parties have been reduced twice.

### THE WARD CONFERENCE.

Pocatello Tribune: On Sunday the annual conference of the Latter-day Saints of the Pocatello ward was held at their meeting house in this city. George C. Parlinson, president of the Oneida Stake, to which Pocatello is included, and Elder J. E. Hickman, occupying the pulpit in the afternoon and evening sessions. Elder Parlinson took for his subject the prophecy of Daniel, holding and backing his statements with scriptural and historical quotations that the establishment of the Mormon Church was in fulfillment of that prophecy.

In the evening Elder Hickman spoke upon the subject Was Joseph Smith a Prophet? Mr. Hickman is a thorough student and a logical speaker, and brought many historic