

HAN CHDINANCE To Provide For Assessing and Collecting City Taxes,

tions of the United States; Third. Froperty owned by this city, by Salt Lake County, by Utah Territory or by any school district;

ings and land occupied for public worship, owned by any religious denomination, so long as the same are used for public worship, and no income is derived therefrom; but

son, or other person attendant upon such denomination; Fifth. Property owned by any scientific, charitable or benevolent society, so long as such property and the income that may be deriv-

ed therefrom, are used exclusively for the public good; Sixth. Public libraries, and libra-

thin ten days from date of serice; and any person, corporation, nk forms, must o

cent. per month, on the whole, from the day of sale to that of the redemption, and all taxes that have accrued thereon and which have been paid by the purchaser after his purchase to the time of redemption.

The Friedmann of the city connection of th

purchaser, and all aid, with interest at

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First. Property owned by the United States; Second. Bonds and other oblign-tions of the United States; Third. Property owned by this city, by Salt Lake County, by Utah Territory or by any school district; Fourth. Houses and other build ings and land occupied for public worship, owned by any religious are used for public worship, and no income is derived therefrom; but this subdivision does not include the residence of the minister, par the residence of the minister, par- not being made, completed or re- iting him with the amount of

turned within the time required by law, or on account of the property baving teen charged or listed in the assessment or list, in may other name than that of the right/ul owner, and no error or informality in the proceedings of any of the officers entrusted with the assess-

Section 24. Whenever any tax is paid in full to the collector, he shall mark the word "paid" on the

ed therefrom, are used exclusively for the public good; Sixth. Public libraries, and libra-ries of literary and scientific associ-ations, when no income is derived therefrom; Section 14. The City Council beates of professional persons, not exceeding three hundred dollars in value; Eight. Public squares and pub-lic grounds used for amusement and pleasure, when no income is derived therefrom; Ninth. Shares of stock in corpo-rations when the property of the option is taxable; Tenth. Cometeries and grave was defor interring the dead: Eleventh. Property owned by and firming the sector and collector's compan-no income is derived therefrom; Statis or in the proper column, opposite the assessment roll, set the amount of assessment roll, set the assessment roll. Con mining claims and the products of many the scient control the mining claims and the products of many thereform the mi



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return said assessment roll to the City Council.

> Section 15. The City Council hall constitute a board of equalization tion, and shall have power to de termine all complaints made in regard to the assessed value of any property, and may change and cor-rect any valuation, either by adding themeto or deducting therefrom, and if the board of equalization and if the necessary to add to the assessed valuation of any property on the assessment roll, they shall direct the recorder to give notice to the persons interested, by letter, postage prepaid, deposited in the post office, or otherwise, naming the day when they shall act in that time for such party to appear.

Bestion 5. Property shall be as-amed to the owner, if known; if the wner be unknown then to an un-nown owner. The tax shall at-ach to and constitute a lien on the guestions before the board. The tach to and constitute a lien on the questions before the board. The ement. If the taxpayer own of any insane, idiotic, infirm or inboth real estate and personal tax-able property, the tax on the per- axceeding five dollars for the curable property, the tar on the per-sonal property shall also be a lien on the real estate. In each and every case the lien shall be para-journment of the board of equalization, the recorder shall enter upon said amessment roll all the change therefrom until the tax is paid, or until the title vests thereto, under a sale thereof, by virtue of proceed-ings to enforce payment of the tax. Bection 6. In assessing real estate it shall be referred to with reas in-Bection 17. On receipt of the as-

Section 17. On receipt of the at ment coll from the recorder, the give the number of the lot, block and plat; and on other lands, the approximate area within the sec-tion, or other legal sub-division. Bection 7. The property, real and personal, of corporations shall be approximate area within the sec-tion, are the property, real and personal, of corporations shall be approximate area within the sec-tion are property, real and personal, of corporations shall be in the year the taxes are ass it shall be the duty of the col to levy upon enough taxable person-al property of the taxable person-al property of the taxable person-the taxes and costs, and proceed to sell the same in the manner here-imafter mentioned. Before making said sale, he shall give the owner, if known, and an inhabitant of the city, a notice in writing of the time city, a notice in writing of the time city, a notice in writing of that also and place of salt; he shall also cause public notice to be given, not in than ten nor more than forty days, of the time, place and kind of property to be sold, by posting up said notice in not less than three public places, in the vicinity; if real estate is to be sold, one of said emises. When personal taxable property of a delisionent inspayer is not found by the collector, or if found, is insufficient in amount to pay his taxes and costs, then the collector is also authorized to levy upon and sell any real estate be-longing, or assessed to, such delinat taxpayer. The property of residents or persons unknown, ng to the all not be sold for taxes without giving notice of such sale by adver-tising at least five times in some newspaper published in the Tarri-tery, commencing at feast twenty ars to the ys previous to date of sale. The to the same fees as a shoriff or conctor is hereby authorized and em-

per cont, of the provide year, a been as cased, in all cases where he has reasonable grounds for suppos-inglight such property will be re-

plicable, includes firm, partnership, foint stock company, association Also Brass Work of all descriptions

and corporation; Becond. Words in the singular number may include the plural, and words in the masculine may First West Street. NORTH TRMPLE ST., S. L. CITT

and words in the masculine may include the feminine; Third. The term property in-cludes both real estate and personal property, as hereinafter defined; Fourth. The term personal pro-perty includes money and all other property, tangible and intangible, except real property; Fifth. The term intangible pro-perty includes shares of stock in corporations and in joint stock companies and taxable bonds; Sixth. The term real property

Sixth. The term real property includes land, land claims, and all mprovements thereon;

Beventh. The term real estate includes the ownership of, or claim to, or possession of, or right of pos-session to, any real property in this

city; Eighth. The term writing, and written, includes printing and printed, and the term printing, and printed, includes writing and writ-

Bectlon 27. All ordinances here-tofore passed in relation to assess-ing and collecting city taxes, su-perseded by or in conflict with any

perseded by or in conflict with any of the provisions of this ordinance are hereby repealed; *Provided*, al-ways, that such repeal shall not affect, or in any wise impair any right occuring or any liability, for-feiture or penalty incurred under such repeal ordinances or affect any suit, prosecution or proceeding be-gun or pending previous to the said repeal; but all rights, forfeitures, liabilities or penalties incurred un-der said ordinances may be enforced the same as if such repeal had not been made, nor shall such repeal affect the right to any office or change the term or tenure thereof, and the assessor and collector now change the term of tenure thereof, and the assessor and collector now in office is hereby authorized and empowered to assess and collect the city taxes for 1878 under the pro-visions of this, ordinance. All de-linquent taxes due and remaining **Rocky Mountain Region.**

unpaid on the 1st day of April 1878, shall be collected of the per-sou assessed in accordance with the provisions of this ordinance, by the

Passed March 12th, 1878. FERANORZ LITTLE, Mayor, JOHN T. CAINE,

City Becorder.

Territory of Ulah, Salt Lake City. I, John T. Caine, Recorder of Salt Lake City, 50 hereby certify that the foregoing is a true and correct copy of an ordinance en-titled "An Ordinance to provide for passed by the City Council of Salt Lake City, the 18th day of March, A. D. 1878, as appears of record in my office.





