

Charlotte M. Hall owned a lot near the corner of L and First streets, which Mr. Clute valued at \$5900. The owner wanted to find a purchaser at that price.

John Squires owned a lot in block 20, plat D, which was valued at \$9550. Last year the valuation was \$2800. Mr. Squires didn't think Clute was justified in jumping the value up to that extent.

Mrs. Sarah T. Duncan objected to the valuation of \$6900 on her lot on Seventh East Street. The tax this year was \$27.60, as against \$1.80 last year. She had not been able to get an offer of over \$5000 for the place.

Wm. J. Silver objected to the excessive valuation of his property on North Temple Street. Last year it was valued at \$1000, while this year it was \$9400, while the county valued it at \$3200. Mr. Silver stated that he was not anxious to sell out, but if the assessor would take the property at his own valuation he would let him have it.

Henry Reiser thought Clute's valuation of \$24,100 on his property in block 47, plat A, was altogether too high. The county valuation was under \$10,000.

Mrs. Mary E. Smiley thought Clute's valuations at \$11,500 on her lot, 2½x10, in block 39, plat A, was excessive.

Mrs. E. Tremayne stated that the tax upon her property on South Temple Street was double what it was last year. She was a widow, and besides this heavy tax, had to pay special taxes for water mains which were of no earthly benefit to her, \$40 for street sprinkling and special school taxes. She asked for some reduction.

Richards Brothers' Main Street property was valued at \$74,100 by Clute, while the county assessor made it \$53,000. The owners thought Clute was too high on some of the property.

B. G. Raybould's property was valued by the city at \$94,000, while the county valuation was \$72,000. Mr. Raybould thought the county assessment was high enough.

Joe Baumgarten owned a piece of property in the Twelfth Ward and another in the Seventeenth Ward, which were valued at \$21,400, while the county valuation was \$19,000. He thought the county assessor's valuation was too high, but Clute's figures were unreasonable.

The following persons are asked to have their taxes remitted because of their inability to pay: Thomas Horne, Eleventh Ward, \$11.76; Mrs. E. Decker, Sixteenth Ward; Eliza J. Jones, Twelfth Ward, \$8.40; Mrs. L. Robinson, Eighth Ward, \$27.20; Mrs. Matilda Counsell, Sixteenth Ward, \$2.20.

After a wait for a quorum, the City Council sitting as a board of equalization, August 28th, listened to the complaints presented of Clute's excessive valuations.

The Utah Loan and Building Association followed the example of Zion's Benefit Building Society, and presented the following vigorous protest against Clute's assessment:

SALT LAKE CITY,  
August 28, 1890.

To the City Board of Equalization:

The Utah Loan and Building Association is assessed upon \$30,250 for the current year. We claim that this assessment is unjust and burdensome for the following reasons:

These associations were organized for the purpose of aiding their members, by procuring for them money at low rates of interest in building houses, (our rate being 8 per cent) and they have done and are doing much good in this respect and are beneficial to the community at large.

To tax them, as the assessment for 1890 proposes to do, on all their assets, is a hardship that will compel them to wind up their affairs and leave this class of business to outside concerns from Minneapolis, Chicago, Denver, Seattle, San Francisco and other points, in regard to whose management little can be known and who, moreover, pay no taxes and who take local capital away for investment at these outside points. Local concerns, like the one whose assessment is under consideration, who keep all their money here and expend it for the benefit of the community and whose directors and officers work without remuneration, are handicapped by foreign competition with these foreign associations, and a broad and businesslike view should bring the board of equalization to treat home concerns with all the leniency and liberality they consistently can.

The county board of equalization concurred in this view and assessed us in our net earnings only \$9,000, preferring to foster such institutions as ours to driving them out of existence. We ask that this board take similar action in all justice and fairness, so that we may be allowed to continue in business and contribute our mite to the building up of our city and the increasing of its taxable property.

Yours respectfully,  
UTAH LOAN AND BUILDING ASSOCIATION.

By J. BARNETT, President,  
A. HANAUER, Jr., Secretary.

Sarah F. Barton objected to Clute's valuation of her property on the corner of Sixth and I streets. The valuation last year was \$300, while this year it was 2,300.

W. B. Dougall thought Clute's valuation of his property in plat A, \$25,700, was too high. The county valuation on the same property was \$14,300, and Clute's assessment was an increase of nearly 400 per cent over 1889.

Miles Williams owned lot 9, in block 5, plat E, which Clute valued at \$3,200. Mr. Williams thought this was excessive.

Ellen Barton, of the Eighteenth Ward, owned a lot on B Street, which was valued at \$11,930, as against 2,695 last year. This was more than 400 per cent increase, and she objected to it.

Samuel A. Woolley objected to Clute's valuation of \$22,800 on his property, corner Fourth South and Third East, as excessive.

Amos Woolley thought the assessor's valuation of his property on Third East Street, \$4,400, was too high.

G. A. Neal owned a lot on First West Street, which was taxed for \$19.50, against \$9.20 last year. He thought this was too much of a jump.

S. McKay owned a lot on Eleventh East Street, which was valued at \$3,200. He considered this excessive.

A. J. Winegar owned a lot in the Nineteenth Ward, near the woolen mills, which was valued at \$400 a rod. He thought this was more than it was worth.

B. B. Bitner owned 10x15 on the corner of Third East Street and Fourth South. This was valued last year at \$3250, as against \$24,940 this year, while the county valued it at \$12,000. He also owned 10x20 on Fourth West Street, which he bought in December last for \$6000. The valuation on this was \$8000, as against \$1800 last year. Mr. Bitner said the property was not worth what Clute valued it at by a long ways.

C. Merkley, of the Seventeenth Ward, objected to Clute's valuation of \$40,500, on Merkley's Row and other property in that vicinity. It was considerably more than the property was worth.

Richard Smith owned a piece of property in the Twentieth Ward which was valued last year at \$1100. Since then he had sold a portion of the lot, and yet the valuation this year was \$2500.

A. J. Oliver's lot on the corner of Second and I streets was valued at \$2550, which was three times the valuation of last year, and he considered it excessive.

Arthur Hulbert purchased a lot in block 55, plat B, in February last for \$800. Clute valued it at \$1,900, and Mr. Hulbert thought this was too high.

George Parry owned a small lot on Fifth South Street, which was not worth more than \$1,000 at the outside. The county assessor valued it at \$600, while Clute made it \$1,600.

Hyrum Groesbeck objects to Clute's valuation of \$40,200 on his property on First South Street, between Second and Third West, 15x20 as excessive. The valuation last year on the same piece was \$8,850.

Joseph S. Groesbeck thought the assessor's valuation of \$29,000 on his property on Fourth South Street, east of Main, was excessive.

Josephine Groesbeck thought that Clute's valuation on her lot, 2x8, on First West Street was too high.

Groesbeck Bros. owned a lot east of the St. Elmo, which was valued at \$12,000. They thought this excessive, as they had offered it for sale at \$11,000 and couldn't dispose of it.

Mark Blazzard's lot on Fifth South Street was valued at \$10,400. Mr. Blazzard thought this was higher than the surrounding property was valued at.

F. D. Clift represented part of lots 1 and 8 in block 50, plat A, that was valued at \$61,700, against \$18,000