

evaporate the light oils, and samples of the asphalt shall be furnished the engineer if required. When rock asphalt is laid adjacent to street railway tracks, a border of stone paving blocks shall be placed as directed by the engineer. The steam rolling is to be done by the city. The contractor is to furnish a bond equal to 90 per cent. of the value of the surface of the pavement.

The committee on Jordan and Salt Lake Canal, to whom was referred the petition of the Utah Manufacturing Company, asking the city to sell them the canal bed running through lots 12 and 13, block 28, five acre plat A, recommended that the land be sold to petitioners for \$728, (\$400 per acre.)

Councilman Hall opposed the adoption of this report. He thought that all public lands should be advertised before being sold, and the public given a chance to bid. He thought it was illegal for the council to sell public lands on the recommendation of a committee.

Councilman Wolstenholm also opposed the report, but it was adopted.

The committee on ways and means reported as follows on the great tax petition:

SALT LAKE CITY,  
September 9th, 1890.

To the Honorable Mayor and City Council, Salt Lake City:

The undersigned, the committee on ways and means, to whom the petition for a reduction of the rate of city taxation was referred, respectfully report:

That in the opinion of the committee the prayer of said petition cannot be granted, or the rate reduced below 4 mills, and provide a sufficient revenue to meet the current expenses of the city.

We are unable to state accurately the amount the city will require for its current expenses in 1891, but an estimate of the expenses for the next year, based on the average expense of those months during which the present council has administered the affairs of the city, and with a view to what has been done, and what should be done hereafter, will give an approximate statement of the amount required.

The estimated total receipts for the year 1891 are as follows:

City tax, 4 mills on \$38,000,000.....	\$212,000
Licenses, tax, etc.....	120,000
Water rates.....	31,000
Fines, police court.....	12,000
Cemetery.....	3,000
Poll tax.....	5,000
Rent account.....	15,000
Dog tax.....	2,000
Engineering department.....	10,000

Total.....\$395,500

#### ESTIMATED DISBURSEMENTS.

Power, etc., for sewers.....	\$ 2,500
Street supervisors' department.....	60,000
Jordan and Salt Lake canal.....	30,000
Fire department, including salaries.....	24,000
Liberty Park improvements.....	12,000
Street lighting.....	30,000
Cemetery.....	12,000
Watermaster's department.....	40,000
Engineering department.....	30,000
Health department.....	6,000
Prison expense.....	12,000
Claims and damages.....	10,000
Washington Square.....	8,000
Police department, including salaries.....	50,000
Salaries, etc., city officers.....	55,000
Interest on bonds.....	25,000

Total.....\$413,500

Deduct estimate income.....395,500

Deficit.....\$ 18,000

The estimate for 1891 omits expenditures for pavement improvements for which moneys can be raised by special tax or assessment, or from the sale of bonds for permanent improvements.

The growth of the city has made it necessary to increase the police force, extend the system of street lighting, increase the fire department and its force, and to begin a system of general improvements adequate to the wants of the city, and which cannot be carried on without a corresponding increase of revenue, and the tax of four mills on the dollar is a much lighter tax than other cities raise, especially at a time when they are making a system of improvements required by the growth of a village to a city.

While these estimates are only approximate and based on the experience of the council for part of the year, we believe they cannot, as a whole, be safely reduced, and that a tax of less than four mills will either greatly retard necessary improvements or leave a large deficit at the end of the year 1891.

We return herewith the opinion of the city attorney on the question of the power of the council to reduce the rate after it has once been established.

Respectfully submitted,

L. C. KARRICK,  
JAMES ANDERSON,  
W. F. LYNN,

Committee on ways and means.

The city attorney's opinion relative to the subject was read, as follows:

SALT LAKE CITY, Aug. 28, 1890.  
Hon. George M. Scott, Mayor:

Dear Sir.—In answer to your question as to the power of the council to change the rate per cent of the city taxes for the current year, after the same has been determined by the council, I beg leave to say that section 13 of chapter 23 of the Revised Ordinances of Salt Lake City, provides that "The city council shall, on the return of the assessment roll, appoint a time to hear complaints (if any) and determine the assessor and collector's compensation; also determine the rate per cent of the city tax for the current year. The recorder shall, within twenty days after the receipt of the assessment roll, set the amount of tax in the proper column opposite the name or description of the property, and furnish the assessor and collector with said assessment roll. On receipt of the assessment roll from the recorder the collector shall furnish to each taxpayer, by mail, postage prepaid, or leave at his residence or usual place of business (if known) a notice of the amount of tax assessed against him and where and when payable, and return said assessment roll to the city council."

The records of the council show that the council complied with the provisions of the ordinance above quoted, by fixing the time when the rate per cent for the current year should be determined, and at that time did determine the rate per cent for the current year.

In determining the rate per cent it is to be supposed that the council, in order to act intelligently, ascertained approximately from the roll as returned by the assessor, the value of the taxable property of the city, and then estimated the financial needs of the city for the current year, and from such estimate determined the rate per cent of the city tax for the current year, and passed an ordinance levying the same. This was all done strictly in accordance with the ordinance of the city.

After this was done, the recorder, within twenty days, set the amount of tax in the proper column, opposite the name or description of the property of each taxpayer, and furnished the assessor and collector with such assessment rate. The assessor and collector then furnished to each taxpayer, personally or by mail, postage prepaid, a notice of the amount of the tax assessed against him, and when and where payable, and returned the assessment roll to the city council.

Section 14 of chapter 23 of the revised ordinances of 1888, provides that the city council shall constitute a board of equalization, and shall have power to determine all complaints made in regard to the assessed value of any property, and may change and correct any valuation, either by adding thereto or deducting therefrom; and if the board of equalization should find it 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 postoffice or otherwise, postage prepaid, naming the day when they shall act in that case, and allowing a reasonable time for the party to appear.

It will be seen that the council, voting as a board of equalization, has only the power to determine complaints made in regard to the assessed value of any property and may change and correct the valuation, either by adding to or deducting therefrom. This section now here provides for a change of the rate per cent. It must be assumed that the city council which enacted the Revised Ordinances used apt words to express their meaning; therefore the use of the word "determined" must have been used in the sense, that after the matter was once determined, that it was fixed and ended. The definition of the word "determined" would imply this construction. Among the definitions are "to set bounds to," "to fix termination of," "to limit," "to bound," "to bring an end to," "to finish," "to fix power or character of," "to ascertain definitely," "to bring to a conclusion," "to settle by authoritative or judicial sentence," "to come to a decision," "to conclude."

To assume that the rate per cent could be changed after once being determined would imply that the rate could either be lowered or raised. To raise the rate would perhaps invalidate the whole tax and by parity of reason to lower it might have the same effect.

Upon the whole question I am of the opinion that the council, having once exercised their power at the appointed time and in the manner prescribed by the ordinance, having determined the rate per cent of the city tax for the present year that they have no power to change the same.

Respectfully, etc.

S. A. MERRITT, City Attorney.

The committee on license reported that Wm. Henderson had paid the city recorder \$13.75 for a peddler's license to be used in Sanpete county. In attempting to do business in that county Henderson discovered the license was no good. The committee recommended that his money be refunded. Adopted.

This incident led to a discussion of peddlers' licenses, during which the city attorney explained that property owners on Main Street were deriving a revenue by renting the sidewalks to fruit stands, etc. He thought such a use of the side-