

first proposed. The amendments were made to section 1, which was made to read as it here appears. The ordinance was passed by a unanimous vote, and is as follows:

Section 1.—Be it ordained by the city council of Salt Lake City, that James H. Bacon, his successors and assigns, have the authority and consent of the city council, and the permission is hereby granted to construct and operate a single track, standard gauge railroad, together with all the necessary switches for the accommodation of said road, to propel thereon cars by steam power, on the following streets of said city:

Commencing at the eastern city limits on tenth or Hoper street, running thence west to the city canal, thence northwest along the east bank of said canal to Eighth South street; thence west along said Eighth South street to the city limits on the west, with a right of way for a spur from the intersection of Eighth South and Third West north to Third South street.

Provided, that whenever any of the streets along the said roadway shall be paved, then said grantees, their successors and assigns, shall pave their tracks with the material with which said street is paved, on the following conditions, to wit:

1.—That all tracks laid by said grantees shall be in the centre of the streets, unless otherwise directed by the city council, and in such manner as may be approved by the city council.

2.—That all of said railway tracks shall be laid upon, and conform to the special grade of the several streets upon which they run, and if said grade is afterwards changed by order of the city council, said grantees shall at their own expense change the track to conform to the same, and shall keep the road ballasted with gravel to within one and one-half inches of the top of the rails.

3.—That said grantees shall gravel and maintain in good condition, at the established grade, the streets along which the track runs for a distance of twenty-five feet on either side of the outer rails, subject to the approval of the supervisor of streets. Said improvements to be made as follows: One-half within one year, and the other half within eighteen months after the commencement of the building of said road.

4.—Said grantees shall put in and maintain plank crossings between the rails and one foot on the outside of the outer rails on all of the principal thoroughfares through which said railroad may run; and on all other streets intersecting the line of the road plank crossings shall be put in and maintained, forty-eight feet long in the centre, and eight feet long in line with each sidewalk thereof, the whole width inside, and one foot on the outside of the rails on each side of the track, and the top surface of said planks shall be on a level with the top of the rails.

5.—That said track shall be laid and the road operated so as to cause no impediment to the common and ordinary use of said streets upon which it is laid. And said grantees shall comply with the directions of said city in the construction of the line and the operation of the same within the limits of said city.

6.—The rate of speed at which trains, engines or cars shall be run through said city shall not exceed eight miles per hour. And no train or car shall be run on said railway without a locomotive engine attached thereto.

7.—Good and sufficient boxes to convey water shall be laid and maintained in good condition at the expense of said grantees at all water ditches crossed by said railway, so as to admit of the free passage of water.

8.—If engines, trains or cars are run at night, a red light shall be kept in a conspicuous place thereon, and a white light shall be placed upon the front of such engine, car or train.

9.—Said city of Salt Lake shall in no way be liable or responsible for any accident or damage that may occur on said road by reason of the default or misconduct of said railway company or its employees. And the said grantees, their successors and assigns covenant and agree to save the said city harmless from and against any liability, loss, cost or expense or damage of any nature, arising out of the default or misconduct of said railway company, or which may accrue by reason of any accident or injury which may occur in or by reason of the construction or operation of said railroad; and to indemnify and repay said city for any loss, cost or expense, or damage of any kind which may be sustained by reason of any such default, misconduct, accident or danger, and if any judgment for damages

for any loss, default, misconduct, accident or injury shall be recovered against said city the recovery thereof and the judgment therefor shall be final as between said city and said grantees, their successors and assigns, and conclusive as to the liability of the latter to the former.

10.—The construction of said railway to commence within ninety days after the passage of this ordinance, and said railway shall be completed and the same equipped in first-class manner, and cars running thereon from the city limits west to the Deep Creek mining district, within eighteen months after the passage of this ordinance.

11.—That whenever the City Council shall find it necessary or desirable to grant to any other steam railroad company a franchise over any of the streets herein shall allow running arrangements over grantees' track, other companies paying their proportion of constructing and maintaining said track.

Sec. 2.—That this franchise is granted for the full term of twenty years from and after the passage of this ordinance.

Sec. 3.—That if the grantees, their successors and assigns, shall fail to keep and perform all the stipulations of this ordinance, or shall fail or refuse to comply with all the rules, regulations and ordinances of Salt Lake City relating to railroads, and the running of the same within the city limits, which are now enacted, or which shall hereafter be enacted, then the City Council, after sixty (60) days notice and on failure on the part of the said grantees to provide a remedy or make satisfactory arrangements therefor, may, by a majority vote, declare the privileges herein granted forfeited and proceed to take possession of the said road and control the same as if this ordinance had not been passed.

Sec. 4.—If this grant, with the terms of conditions herein appended, be not accepted in writing by the grantees, within sixty days after the passage of this ordinance, the same shall be void and of no effect.

After some amendments had been made, the bill was placed upon its passage, and all present voted aye, and the Mayor announced that the franchise was granted. The announcement was greeted with an enthusiastic burst of applause from the spectators present.

Councilman Spafford then moved that the new road be laid on the south side of Eighth South and the east side of Third West, the Utah Central being on those streets.

The committee on finance presented the following, which was adopted.

SALT LAKE CITY, Oct. 29, 1890.

We, your committee on finance, recommend that three hundred thousand (\$300,000) dollars of city bonds be sold and that said bonds be sold by the city treasurer according to ordinance, for the term of thirty days, dating from November 5, 1890. Also that the city treasurer be authorized to have printed a statement of the city's financial condition, with a view to the sale of said bonds, and that such statements be distributed among the Salt Lake banks, as well as banks elsewhere.

Respectfully,

JAMES ANDERSON,
O. KARRICE,
Committee on finance.

The committee on finance recommended that the city treasurer be authorized to appoint a deputy at a salary of \$100 per month. The committee also recommended that upon such appointment the office of collector of licenses be abolished, and that the papers, books, etc., of that office be turned over to the treasurer. Adopted.

The committee on cemetery recommended the payment of certain bills incurred by Sexton Dunn, without authority, which have been held in abeyance for sometime. The bill for an ordinance re-districting the city was laid over.

Mr. Bacon here interrupted the proceedings to express his thanks for the franchise which had been

given him, and the hope that when the question of depot grounds came up the Council would treat him as nicely."

The ordinance abolishing the office of tax collector and providing for a deputy city treasurer, at \$100 per month, was passed.

J. H. Bacon sent in an acceptance of the franchise just granted him.

The following appropriations were made:

Elias Morris	.....	\$ 92 98
Sierra Nevada Lumber Company	.....	91 10
H. Dinwoodey	.....	90 15
Tullidge & Co.	.....	158 00
Mount & Griffin	.....	800 00
C. B. Jack, for U. J. Hubbard	.....	6,000 00

Adjourned for one week.

SCHOOL TAX DECISION.

Judge Zane spoke without notes in delivering his opinion in the school tax case, Oct. 20, and consequently a verbatim report of what he said would be somewhat lacking in the formal precision of a written decision. But he made quite clear the reasons for the result arrived at, and as there is much interest in the subject among the taxpayers of the city, a substantially verbatim report of the opinion is here appended:

In the matter of the application in the case of the Board of Education of Salt Lake City and Joseph R. Walden, Treasurer, against L. G. Hardy, Collector:

This is an application for a writ of mandamus requiring L. G. Hardy, the collector of Salt Lake County, to turn over certain revenue arising from school taxes collected in one of the school districts of Salt Lake City, to the city treasurer. Prior to the 1st day of July of the present year there were in the city of Salt Lake twenty-two school districts, and in each district there were three trustees, whose duty it was to provide schools for their respective districts. In pursuance of their authority, these trustees, with the exception of those two districts, certified the rate per cent necessary to be assessed and collected in their districts or school purposes. This estimate was made, where the rate did not exceed one-quarter of one per cent, by the trustees, and where it was assessed at more than that, and not exceeding two per cent, it was made upon a vote of the people of the respective districts. These have been levied and the taxes certificates have been filed with the county clerk after the assessment was made, and on the 1st day of July or about that time a new school board was organized. The law authorizing that board was approved in March last, but the school districts continued, and the trustees in the then districts continued, until the first day of July. The new law provided that the collection of these taxes should be as provided by law, as it had been before the adoption of the new law.

In pursuance of that law the collector has made these collections and now is asked to pay over to the city treasurer, who is made treasurer of the city school board, the funds resulting. The objections to this are: There is no law since the law of last