DESERET EVENING NEWS.

TRUTH AND LIBERTY.

VOL. XI. SALT LAKE CITY, UTAH TERRITORY, FRIDAY EVENING, MARCH 15, 1878. NO. 95.

THE EVENING NEWS

Published every evening, except Sunday.

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Name of Station.	No. 1 Passenger.	No. 3 Passenger.	Form.
Trains leave	A. M.	P. M.	
Salt Lake	7 00	3 40	
*Wood's Cross	7 32	4 06	20
Centreville	7 39	4 16	10
Farmington	7 50	4 33	1 00
Kaysville	8 12	4 52	1 35
Arrive at			
Ogden	9 00	5 40	2 0

Name of Station.	No. 2 Passenger.	No. 4 Passenger.	Fare.
Trains leave			
Ogden	9 40	6 20	
Kaysville	10 31	7 10	1 00
Farmington	10 52	7 31	1 35
Centerville	11 04	7 44	1 60
*Wood's Cross	11 13	7 53	1 75
Arrive at			
Salt Lake	11 40	8 20	2 00

*Passing places.

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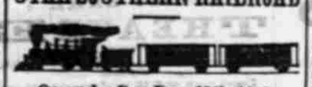

On and after Dec. 13th, 1876.

Going South.

Name of Station.	No. 1 Passenger.	No. 3 Freight.	No. 5 Freight.	Form.
Trains leave	A. M.	A. M.	P. M.	
Salt Lake	7 00	8 15	3 00	
Little Cottonwood	7 17	8 35	3 22	50
Junction	7 42	7 15	2 55	75
Arrive at				
Sandy	7 52	7 25	3 15	1 00
Leave	and			
Sandy	8 02			
Draper	8 18			1 25
Lehi	9 05			1 75
American Fork	9 20			1 90
Pleasant Grove	9 32			2 00
Provo	10 15			2 50
Springville	10 35			2 75
Spanish Fork	10 51			3 00
Payson	11 20			3 50
Santaquin	11 45			4 00
Arrive at				
Ter'nus	12 00			4 0

Going North.

Name of Station.	No. 2 Passenger.	No. 4 Freight.	No. 6 Freight.	Form.
Trains leave	P. M.	A. M.	P. M.	
Terminus	12 20			
Santaquin	12 07			25
Payson	1 17			50
Spanish Fork	1 49			1 00
Springville	2 05			1 25
Provo	2 25			1 50
Pleasant Grove	3 00			2 00
American Fork	3 20			2 16
Lehi	3 32			2 25
Draper	4 22			2 75
Arrive at				
Sandy	4 37			
Leave				
Sandy	4 47	9 15	5 00	3 00
Junction	4 51	9 25	5 10	3 25
Little Cottonwood	5 13	9 50	5 40	3 50
Arrive at				
Salt Lake	5 40	10 30	6 15	4 00

Nos. 1 and 2 will be run daily.
Nos. 3, 4, 5 and 6 will be run daily, Sundays excepted.

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We shall make them of four, five and six quires each, holding 2,000, 2,500 and 3,000 names each, respectively, and the price will be for four quires, $12.00, five quires, $13.00, six quires, $15.00. Each book will contain a suitable index, and be all bound in Cloth and Russia Leather with ornamental lettering prepared for name of the Ward on the side. The book being of a large size, we do not think it advisable to make them over six quires.

Specimens can be seen at this Office, and orders received for size of book required.

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NOTICE.

In the Probate Court in and for Salt Lake County, Territory of Utah.

In the matter of the estate of CLEMENTS ROMNEY, deceased.

To the creditors of the said deceased:

ALL persons having claims against the said deceased are hereby required to exhibit them, with the necessary vouchers, within ten months after the first publication of this notice to me, the undersigned administrator of said estate, at my residence on Ninth Ward, between Fifth and Sixth South Streets, Salt Lake City.

JAMES P. PAUL,
Administrator of said Estate.

Salt Lake City, Feb. 9, 1878. d92 w8

AN ORDINANCE

To Provide For Assessing and Collecting City Taxes.

Section 1. *Be it ordained by the City Council of Salt Lake City,* That there is hereby directed to be assessed and collected annually, beginning with the year 1878, an *ad valorem* tax on all property within the limits of Salt Lake City Corporation, made taxable by the laws of the Territory of Utah, for the following named purposes, to wit: Not to exceed five mills on the dollar to defray the contingent expenses of the city; not to exceed five mills on the dollar to open, improve, and keep in repair the streets of the city; not to exceed one and a quarter mills on the dollar to control the water of said city.

Section 2. All property, real and personal, situate and being in this city, is taxable, except:

First. Property owned by the United States;

Second. Bonds and other obligations 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 buildings 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 this subdivision does not include the residence of the minister, parson, 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 derived therefrom, are used exclusively for the public good;

Sixth. Public libraries, and libraries of literary and scientific associations, when no income is derived therefrom;

Seventh. Private libraries and libraries of professional persons, not exceeding three hundred dollars in value;

Eighth. Public squares and public grounds used for amusement and pleasure, when no income is derived therefrom;

Ninth. Shares of stock in corporations when the property of the corporation is taxable;

Tenth. Cemeteries and graveyards used for interring the dead;

Eleventh. Property owned by any fire or military company, when used only for the public good, and no income is derived therefrom; mining claims and the products of mines and the ore in the mines.

Section 3. Property other than money, shall be assessed at a fair cash valuation. Money loaned, on hand, or on deposit, shall be assessed at its legal value. Real estate shall be listed as real estate, and personal property shall be listed as personal property. From credits taxable under this ordinance, debts due and owing by the party to be assessed shall be deducted in listing and assessing.

Section 4. Shares of stock in national banks shall be listed and assessed to the shareholders. Shares of stock in corporations other than national banks, when the same are taxable, money and taxable bonds, shall be listed and assessed to the shareholder, moneyholder, or bondholder. Property held in trust by an executor, administrator or other trustee, shall be listed to such executor, administrator or trustee.

Section 5. Property shall be assessed to the owner, if known; if the owner be unknown then to an unknown owner. The tax shall attach to and constitute a lien on the property assessed, from the day of assessment. If the taxpayer own both real estate and personal taxable property, the tax on the personal property shall also be a lien on the real estate. In each and every case the lien shall be paramount to all other liens whatsoever, and it shall not be removed therefrom until the tax is paid, or until the title vests thereto, under a sale thereof, by virtue of proceedings to enforce payment of the tax.

Section 6. In assessing real estate it shall be referred to with reasonable certainty, as to locality and quantity; it shall be sufficient to give the number of the lot, block and plat; and on other lands, the approximate area within the section, or other legal sub-division.

Section 7. The property, real and personal, of corporations shall be assessed, and the tax collected to the same extent as if such property were owned by individuals.

Section 8. In all cases where a railroad, owned by any person, partnership, firm, company or corporation, shall be located and constructed in this city, the real and personal property appertaining thereto, shall be assessed in the same manner as other property. The president or other officer of such company or corporation, shall, on demand, give to the assessor a statement containing a description of such road, and the real and personal property appertaining thereto, within the city, with the fair cash value thereof. Also the number of locomotives and cars of every description, commonly known as rolling stock, and their fair cash value; the whole length of said road, and the length of that portion thereof in this city, and an apportionment of the valuation of such rolling stock to this city, the same to be estimated according to the proportion to which the portion of said road, in this city, bears to the whole length of said road.

Section 9. In all cases where the property of a corporation is to be assessed, the assessor shall issue a written notice to the president, secretary, superintendent, or person in charge of the property of such corporation, that an assessment is to be made, requiring such president, secretary, superintendent, or person in charge of said property, to make a statement, upon his oath or affirmation, of the real and personal property of such corporation, situate or being in this city, and deliver the same within ten days from date of said notice. It shall be sufficient to deposit said notice in the postoffice, postage prepaid, addressed to such corporation at the place where it keeps its principal office or place of business.

Section 10. The assessor and collector before entering upon his duties, shall take and subscribe an oath of office, and give bonds, conditioned for the faithful performance of the duties thereof, which bonds shall be approved by the City Council and be filed with the city recorder.

Section 11.—The assessor and collector is hereby empowered to administer oaths in the discharge of his official duties, and may require persons to give a statement of their taxable property under oath, and he is hereby authorized, when necessary, to appoint one or more deputies, for whose official acts he shall be responsible; and they shall qualify and give bonds with good and sufficient securities to said assessor and collector, to be approved by him and filed with the city recorder.

Section 12.—The assessor may, when he deems it necessary, leave with the person to be assessed, or at his residence or place of business, a blank form of the assessment list—and with corporations, firms or associations suitable forms—requiring the tax payer to fill out and return the same to the assessor within ten days from date of service; and any person, corporation, firm or association furnished with said blank forms, must comply with the requirements thereof, or be liable to a fine not to exceed ninety-nine dollars for each and every such neglect. If any person shall wilfully and knowingly make a false list to the assessor, or make a false statement of his property or of property under his control, he shall be deemed guilty of a misdemeanor, and may be fined in any sum not to exceed ninety-three dollars, or imprisoned in the city jail, not exceeding one hundred days, or both. The city recorder shall furnish to the assessor suitable books, conveniently ruled and headed for designating the property to be assessed, which shall constitute the assessment roll.

Section 13.—On or before the first monday in April in each year, the assessor shall ascertain by diligent inquiry and examination, all property in this city, real and personal, subject to taxation, also so far as practicable, the names of all persons, corporations, companies or firms owning, claiming or having the possession or control thereof, and shall determine the fair cash value of such property, and shall so list and assess the same to the person, firm, corporation, association or company owning or having the possession, charge or control thereof, and make returns to the city council: But the time for making returns may be extended or additions made thereto by order of the council. No assessment of property or charge for taxes or assessments thereon shall be considered illegal on account of any irregularity or informality in the tax list or assessment rolls, or on account of the assessment rolls or the tax list not being made, completed or returned within the time required by law, or on account of the property having been charged or listed in the assessment or list, in any other name than that of the rightful owner, and no error or informality in the proceedings of any of the officers entrusted with the assessment and collection of taxes, not affecting the substantial justice of the tax or assessment itself, shall vitiate or in any way affect the tax or assessment.

Section 14. 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 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, 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.

Section 15. 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 shall 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 post office, or otherwise, naming the day when they shall act in that case, and allowing a reasonable time for such party to appear.

Section 16. During the sessions of the board, the assessor may be present, and shall have liberty to make any statement touching questions before the board. The board may remit or abate the taxes of any insane, idiotic, infirm or indigent person to an amount not exceeding five dollars for the current year. During the session, or as soon as possible after the adjournment of the board of equalization, the recorder shall enter upon said assessment roll all the changes and corrections made by the board and furnish the assessor and collector with a correct copy of said roll, and file the original with the office records.

Section 17. On receipt of the assessment roll from the recorder, the collector shall proceed to collect the taxes, and pay the amount collected into the city treasury, monthly, or oftener if required. If any person neglect or fail to pay his taxes on or before the 31st day of October, in the year the taxes are assessed, it shall be the duty of the collector to levy upon enough taxable personal property of the taxpayer, to pay the taxes and costs, and proceed to sell the same in the manner hereinafter 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 and place of sale; he shall also cause public notice to be given, not less 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 notices must be posted up on the premises. When personal taxable property of a delinquent taxpayer 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 belonging, or assessed to, such delinquent taxpayer. The property of non-residents or persons unknown, shall not be sold for taxes without giving notice of such sale by advertising at least five times in some newspaper published in the Territory, commencing at least twenty days previous to date of sale. The collector shall be entitled, as costs, to the same fees as a sheriff or constable for like services. The collector is hereby authorized and empowered to collect taxes at the rate per cent. of the previous year, at any time after the property has been assessed, in all cases where he has reasonable grounds for supposing that such property will be removed from the city previous to the regular time for collecting. Whenever property shall be sold for taxes, the amount, if any, remaining over and above the tax and costs shall be paid into the city treasury, subject to the order of the person whose property was sold.

Section 18. When real estate is sold for taxes, the collector shall issue a certificate to the purchaser, reciting substantially the facts of the non-payment of the tax, levy upon, advertisement and sale of said real estate, which certificate shall be *prima facie* evidence of the facts therein recited; a duplicate of such certificate shall be filed by the collector in the office of the recorder of the county. *Provided,* that if at such sale no person bid and pay the collector in the amount of tax required to be paid as aforesaid on any real estate, the collector shall make to Salt Lake City corporation a certificate similar to that given to other purchasers, and such sale to the city shall have the same effect as if made to an individual.

Section 19. Real estate sold for taxes as aforesaid may be redeemed by any person interested therein, at any time within two years after the date of the sale thereof, by such person paying in to the city treasury, for the use of the purchaser or his legal representative, the amount paid by such purchaser, and all costs, as aforesaid, with interest at the rate of one and one-half per 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.

Section 20. Money paid into the treasury in redemption of real estate, purchased at a tax sale, and to which money said purchaser or his assignee is entitled, shall be paid to him by the treasurer, upon his applying therefor and producing the duplicate certificate of the purchase or a copy thereof certified by the recorder, and endorsing thereon a receipt for the amount.

Section 21. If any property, sold as aforesaid, be not redeemed within the time, and in the manner aforesaid, on presentation of the collector's certificate, the recorder shall make out and deliver a deed therefor, conveying the same to the individual purchaser, assignee, or city, as the case may be; which deed shall recite, substantially, the amount of the tax, the year for which it was assessed, the day and year of the sale, the amount for which the real estate was sold, a full description thereof and the name of the purchaser, assignee or city, as the case may be, and when attested by the corporate seal such deed shall be *prima facie* evidence of the facts recited therein.

Section 22. Whenever the collector shall furnish satisfactory proof to the City Council that he has exhausted all the taxable property, real and personal, of any delinquent tax payer, the auditor shall credit the collector with the amount of the tax of such delinquent remaining unpaid.

Section 23. It shall be the duty of the auditor to keep an account with the assessor and collector, debiting him with the amount of tax assessed, and crediting him with the amount paid into the city treasury, the amount remitted, and compensation allowed him for his services.

Section 24. Whenever any tax is paid in full to the collector, he shall mark the word "paid" on the tax roll opposite the name of the tax-payer, and shall give a receipt therefor.

Section 25. On or before the thirty-first day of December in each year, the collector shall settle with the auditor and make full payments into the city treasury for all taxes due. If any tax shall remain unpaid to the collector on the said thirty-first day of December, the collector shall have, in his own individual right, a right of action, the same as on express contract for the direct payment of money, against each delinquent. And no property of such delinquent shall be exempt from execution on a judgment in such cases.

Section 26. Whenever the terms mentioned in this section are employed in this ordinance, they are employed in the senses hereinafter affixed to them, except where a different sense plainly appears:

First. The term person, when applicable, includes firm, partnership, joint stock company, association and corporation;

Second. Words in the singular number may include the plural, and words in the masculine may include the feminine;

Third. The term property includes both real estate and personal property, as hereinafter defined;

Fourth. The term personal property includes money and all other property, tangible and intangible, except real property;

Fifth. The term intangible property includes shares of stock in corporations and in joint stock companies and taxable bonds;

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

Seventh. The term real estate includes the ownership of, or claim to, or possession of, or right of possession 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 written.

Section 27. All ordinances heretofore passed in relation to assessing and collecting city taxes, superseded by or in conflict with any of the provisions of this ordinance are hereby repealed; *Provided,* always, that such repeal shall not affect, or in any wise impair any right occurring or any liability, forfeiture or penalty incurred under such repeal ordinances or affect any suit, prosecution or proceeding begun or pending previous to the said repeal; but all rights, forfeitures, liabilities or penalties incurred under 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 in office is hereby authorized and empowered to assess and collect the city taxes for 1878 under the provisions of this ordinance. All delinquent taxes due and remaining unpaid on the 1st day of April, 1878, shall be collected of the persons assessed in accordance with the provisions of this ordinance, by the collector.

Passed March 12th, 1878.

FERAMORZ LITTLE,
Mayor.

JOHN T. CAINE,
City Recorder.

Territory of Utah, } ss.
Salt Lake City. }

I, John T. Caine, Recorder of Salt Lake City, do hereby certify that the foregoing is a true and correct copy of an ordinance entitled "An Ordinance to provide for assessing and collecting city taxes," passed by the City Council of Salt Lake City, the 12th day of March, A. D. 1878, as appears of record in my office.

(SEAL.) In testimony whereof, I have hereunto set my hand and affixed the corporate seal of Salt Lake City, this 14th day of March A. D., 1878.

JOHN T. CAINE,
City Recorder.

POSTAL AFFAIRS.

Rates of Domestic Postage.

LETTERS:—The standard single rate weight is ½ oz. avoirdupois.

Single rate letter throughout the United States	3 cent
For each additional ½ oz. or fraction	3 "
Drop Letters, single rate	1 "

NEWSPAPERS AND PERIODICALS.—The postage on newspapers has to be paid at the office of publication.

Newspapers are not charged postage when sent from the publication office to subscribers in the county where the paper is published.

Single Newspapers, not exceeding ounce in weight, 1 cent to any part of the United States, prepaid.

PACKAGES.—Parcels, unsealed, 1 cent per ounce.

The maximum weight of any package of printed or miscellaneous matter is 4 lbs. avoirdupois.

Registered Letters and Money Orders.

REGISTRATION:—Letters may be registered on payment of a fee of ten cents, in addition to the regular postage, but the government takes no responsibility for safe carriage or compensation in case of loss.

Rates of commission, in United States currency, charged for issuing International Money Orders, to be transmitted by the Postmaster at New York to Switzerland:

On orders not exceeding $20	10 cents.
Over $20 and not exceeding $40	15 "
Over $40 and not exceeding $60	20 "
Over $60 and not exceeding $80	25 "

Rates of Foreign Postage.

	Letters.	Newspapers.
Greece, closed mail, via England	5 cts.	2 cts.
Hong Kong, American packet, via San Francisco	10 cts.	2 cts.
Italy, direct closed mail via England	*5 cts.	2 cts
Italy, via North German Union, direct	5 cts	2 cts
Japan, American packet, via San Francisco	10 cts	2 cts
Mexico	10 cts	2 cts
New Zealand, via Southampton	12 cts	2 cts
Norway, via North German Union direct	5 cts.	2 cts.
Norway, closed mail via England	5 cts.	2 cts.
Portugal, via England	*5 cts.	2 cts.
Russia, via North German Union direct	*5 cts.	2 cts.
Russia, closed mail via England	*5 cts.	2 cts.
Sandwich Islands, by mail from San Francisco	5 cts.	1 ct.

MONEY ORDERS.—All principal post offices receive small sums of money and issue drafts for the same upon other post-offices, subject to the following charges and regulations:

On orders not exceeding $15	10 cents
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Over $30 and not exceeding $40	20 "
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Over $10 and not exceeding $20	50 "
Over $20 and not exceeding $30	75 "
Over $30 and not exceeding $40	$1.00 "
Over $40 and not exceeding $50	1.25 "

GERMANY.

Fees same as Great Britain.

SWITZERLAND.

South American States, Atlantic Coast, via England	27 cts.	4 cts.
Brazil, direct, from New York	15 cts.	2 cts
Argentine Republic and Uruguay, via American packet from New York	22 cts.	10 cts.
Pacific Coast, Peru, Ecuador, Bolivia and Chili	17 cts.	4 cts
Spain, via New Orleans	5 cts.	2 cts
Sweden, via North German Union direct	*5 cts.	2 cts.
Sweden, closed mail via England	*5 cts.	2 cts.
Switzerland, direct closed mail via England	*5 cts.	2 cts.
Switzerland, by North German Union direct	*5 cts.	2 cts
West Indies, (British and Danish,) American packet from New York	5 cts.	2 cts.
(British,) British mail via Southampton	12 cts.	4 cts
(Not British)	5 cts.	2 cts

The standard single rate to Great Britain is half an ounce avoirdupois; to France and the Continent (by French mails) is in advance, or one-quarter ounce avoirdupois. The asterisk (*) indicates that prepayment is optional.

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ADMINISTRATOR'S NOTICE

In the Probate Court, in and for Salt Lake County, Territory of Utah.

In the matter of the Estate of EBENEZER BROWN, DECEASED.

Notice to the Creditors of said Deceased:

ALL persons having claims against the said deceased are hereby required to exhibit them with the necessary vouchers, within ten months after the first publication of this notice, to me the undersigned, at my residence at Draper, Salt Lake County, Territory of Utah.

JOSHUA TERRY,
Executor of the last Will and Testament of Ebenezer Brown, deceased.

Draper, February 23, 1878.

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1876.

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Unanimously assigned the

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IN THE

"SEVERAL REQUISITES"

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"THE MASON & HAMLIN ORGAN CO. exhibit of Reed Organs and Harmoniums consisted of the FIRST RANK IN THE SEVERAL REQUISITES OF INSTRUMENTS OF THE CLASS, viz: Design, or and equal distribution of tone, range of expression, compass and intonation, perfect response and promptness in every note, and believe, with thoroughness of workmanship, combined with simplicity of action."

(Signed by all the Judges.)

The Mason and Hamlin Organs are thus declared to rank first, not in one or two respects only, but in the SEVERAL REQUISITES of such instruments, and they are the Only ones assigned this rank. This triumph was not unexpected, for the Mason & Hamlin Cabinet Organs have uniformly been awarded the highest honors in competitions in America, there having been scarcely six exceptions in hundreds of competitions. They were awarded highest honors at

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