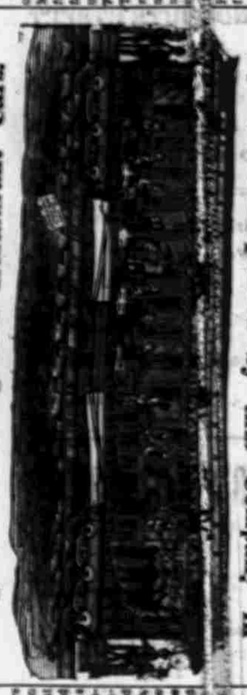
RAILROADS

CHICAGO, ROCK ISLAND AND PACIFIC RAILROAD.



$40,000 Expended by this Company in Magnificent Dining and Restaurant Cars.

A. M. SMITH, Gen. Passenger Ag't. A. KIMBALL, Gen. Supt.

U. P. R. R

UNTIL further notice trains will leave and arrive at Ogden daily as follows:

LEAVE.	
Daily Express	10:30 a.m.
Mixed	8:00 p.m.
Freight	8:30 a.m.
ARRIVE.	
Daily Express	6:15 p.m.
Mixed	5:40 p.m.
Freight	2:15 p.m.

Daily connections made at Ogden with Central Pacific R. R., and with Utah Central road for Salt Lake City and all points in Southern Utah.

Al Bryan with stages for Sweet's Bar mines.

At Cheyenne with Denver Pacific for Denver, Central City, Georgetown and all points in Colorado and New Mexico.

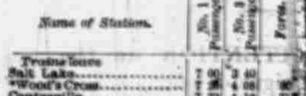
At Omaha with Chicago and Northwestern, Chicago, Rock Island and Pacific, Wabash, Burlington and Quincy, Burling ton and Mo. River in Nebraska, Grand City, St. Joe and Council Bluffs roads, and Missouri River line of steamers for all points East and South.

Tickets for sale to all points east at Passenger House of McCornick & Co., Salt Lake City; also at Union Pacific Railroad Ticket Office in Ogden, at which office berths in sleeping cars can be secured.

JOHN L. KIMBALL, Gen'l Ticket Agent, Omaha.
H. H. CHASE, Gen'l Supt.

UTAH CENTRAL RAILROAD.

Pioneer Line of Utah



On and After June 20th, 1875.

Name of Station.	No. 1 Passenger	No. 3 Passenger	Freight.
Promontory	7 00	2 40	
Salt Lake	7 20	6 10	30
Wood's Cross	7 35	6 25	
Centerville	7 50	6 40	1 00
Farmington	7 50	6 55	1 00
Kaysville	8 12	6 52	1 30
Arrive at Ogden	9 00	7 40	2 20

Name of Station.	No. 2 Passenger	No. 4 Passenger	Freight.
Promontory	9 40	6 20	
Kaysville	10 31	7 10	1 30
Farmington	10 52	7 31	1 30
Centerville	11 04	7 44	1 00
Wood's Cross	11 13	7 52	1 15
Arrive at Salt Lake	11 40	8 20	2 00

*Passing places.

MIXED TRAINS Will Run Daily, (*Sundays excepted.*) Leaving Salt Lake City at 8:40 a.m. and 5:00 p.m.; and Ogden at 5 a.m. and 3:30 p.m.

For all information concerning Freight or Passage, apply to

JOHN SHARP, Jr., General Freight and Ticket Agent
JOHN SHARP, Superintendent.

UTAH SOUTHERN RAILROAD

On and after Dec. 13th, 1876.

Going South.

Name of Station.	No. 1 Freight.	No. 3 Freight.	No. 5 Freight.	Freight.
Promontory	A. M.	A. M.	P. M.	
Salt Lake	7 00	6 15	3 00	
Little Cottonwood	7 20	6 40		30
Junction	7 40	7 00	3 50	
Arrive at Sandy	7 52	7 20	3 15	3 00
Leave Sandy	8 00			
Draper	8 10			1 25
Lehi	9 00			1 75
American Fork	9 20			1 90
Pleasant Grove	9 30			2 00
Provo	10 00			2 50
Springville	10 20			2 75
Spanish Fork	10 35			3 00
Payson	11 00			3 50
Santaquin	11 45			4 00
Arrive at Nephi	12 30			4 50

Going North.

Name of Station.	No. 2 Passenger	No. 4 Freight.	No. 6 Freight.	Freight.
Nephi	P. M.	A. M.	P. M.	
Tucanion	12 37			1 00
Santaquin	1 17			1 00
Payson	1 40			1 50
Spanish Fork	1 49			1 50
Springville	2 08			1 75
Provo	2 20			1 50
Pleasant Grove	2 30			1 50
American Fork	2 40			1 50
Lehi	3 00			1 75
Draper	4 32			2 75
Arrive at Sandy	4 37			
Leave Sandy	4 47	9 15	5 00	3 00
Junction	4 51	9 20	5 10	3 25
Little Cottonwood	5 11	9 35	5 40	3 50
Arrive at Salt Lake	5 40	10 00	6 15	4 00

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

For all information concerning Freight or Passage, apply to

JOHN SHARP, Superintendent.
JOHN SHARP, Jr., General Freight and Ticket Agent.

NEW ADVERTISEMENTS.

F. AUERBACH & BRO.,

55 East Temple St.,

SALT LAKE CITY.

FIRST IN THE FIELD!

NEW

SPRING GOODS

ARRIVING.

NEW DRESS GOODS, at 10c, 12½c, 15c, 20c, 25c and upwards.
" BLACK ALPACAS, at 30c, worth 40c.
" PIQUES, 25c per yard.
" ELEGANT BOURETTES, for Polonaise and Suits, at $1.25, worth $1.75 per yard.
" STRIPED SPRING SILKS, 75c per yard.
" QUADRILLE SPRING SILKS, 90c per yard.
" NAVY BLUE SPRING SILK, $1.25 per yard.
" CHOICE BLACK SILKS, from 85c. to $3.

Novelties in Lace of Various Kinds.
" EMBROIDERIES, White and Colored.
" LADIES' TIES AND BOWS.
" SILK HANDKERCHIEFS.
" LACE DO.
" RUCHINGS.
" LACE BIBS.
" LACE SETS.
" GALOON TRIMMINGS.
" CHENILLE FRINGES.
" DRESS BUTTONS.
" INFANTS' CLOAKS.
" OPERA SHAWLS.
ELEGANT 4-BUTTON KID GLOVES at $1.50.

WHOLESALE MILLINERY.

NOVELTIES IN TRIMMING SILKS.
NOVELTIES IN RIBBONS.
NOVELTIES IN ORNAMENTS.
NOVELTIES IN SHAPES.
NOVELTIES IN HATS.
Etc., Etc.

New Notions, New White Goods.

OUR

WINTER GOODS

Must be closed out to make room for

SPRING GOODS.

OUR STOCK OF

STAPLE GOODS

Just received and bought at Bottom Prices is Complete and Choice.

NEW CLOTHING

Of choice styles, for boys from 3 to 9 years, and from 9 to 14 years.

YOUTHS' CLOTHING

Ages 15 to 20 years, very low in prices for the superior quality, make and fit.

OUR STOCK OF

Gents' Clothing,
Gents' Furnishing Goods,
Gents' Boots & Gaiters,
Gents' & Boys' Hats,

Etc., Etc.

Now on the way and will be offered at prices to meet the sharpest competition.

WHOLESALE BUYERS will call and look through Stock for mutual advantage. Show Goods and quote Prices with pleasure.

Orders promptly filled and honorable treatment guaranteed.

ESTABLISHED 1864.

F. AUERBACH & BRO.

EVENING NEWS.

Tuesday March 26, 1878.

Correspondence.

The Mission in Wales—Destitution of the People, etc.

CWM BACH, near Aberdare, South Wales, March 1st, 1878.

Editors Deseret News:

Perhaps an item from this part of the world may be interesting to your numerous readers, so I shall presume to trespass a little on your space.

Elders William N. Williams, Walter J. Lewis, Thomas F. Howells and myself left home on the 18th of July last, in company with Elder Orson Pratt, having just been called, by the First Presidency, two days previously, to come on missions to this country. On our arrival at Liverpool we were appointed to labor in this, the Welsh Conference, which is quite a large field of labor, embracing all of South Wales and Monmouthshire. We have here nearly 600 Saints scattered far and wide, making about 20 branches, besides many small districts, where we continually hold meetings. We also often have access to the outside world, having obtained the use of public halls in many places, free of charge, and by going around ourselves, or getting the "town crier" to notify the people for us, we have had the halls crowded with eager and attentive listeners, while we have delivered lectures on various subjects connected with the first principles of the Gospel, and the rise and progress of the Kingdom of God. We have made quite a stir in this direction, and we have had the promise of other halls, and the further use of the ones we have already preached in is freely proffered to us. To look after all these new openings, and keep them good, and look after the Saints, and teach them their duty, keeps us busy all the time, hardly having proper leisure to write home to our families and friends. We have much traveling to do, which we mostly perform afoot, for lack of means.

To facilitate our labors, we have divided the conference into districts, each of the brethren having one to look after, as follows—Louis Howell, who has been here two years, has the Monmouth district to travel in; Brother Williams the Carmarthen and Pembroke district; Brother Lewis the Neath and Swansea route, and Brother Thos. F. Howells the Rhondda Valley and Cardiff route, both routes or districts in Glamorganshire, all having quite an extensive field to traverse and proselyte.

We are making our share of converts, I think, for we are baptizing a few now and again, "like the gleaning of grapes when the vintage is done." When the season for outdoor preaching begins, we purpose, if nothing hinders, pushing our way through the middle and borders of Wales up to the north, preaching on the way and doing all the good we can, and possibly may thus be able to gather a few of the honest in heart and leave the rest without excuse. We are determined, with the help of the Lord, to put in a good summer's work; but truly "the harvest is great, and the laborers but few;" and were it not for the great poverty that exists here there would be room for several more Elders to labor and do much good.

We all enjoy much of the spirit of our mission, feeling good all the time, and that it is good to be here, engaged in the work of the ministry, while we are yet in our youth, and learning that part of the gospel that can only be learned by experience, namely trust and reliance in the Almighty. Our testimonies have been strengthened, and our love towards the work of God and towards Zion has increased very much since we have been abroad in the world, beholding its sins, corruptions and abominations. We feel more thankful every day that we remain here, that we were born Latter-day Saints, for we have more cause to be proud than if we were born to worldly wealth and power. We enjoy the best of health, and have ever since we left our homes, for which we feel truly grateful to our Heavenly Father.

The Saints here are doing their best to gather out of this country. Those that can gather means sufficient will mostly gather this season. This conference will be a poor place then; there is much poverty and distress already existing here, right among the Saints as well as outside, and many of our brethren and sisters do not know where to turn to get the next meal; some have actually pawned all that they have got for food. They cannot work because there is no work to be had. This was once one of the most prosperous and thriving iron and coal trading districts in the world. Now there are very few iron or steel works, or collieries working full time, and those that are working at all have often twice the number of hands they ought to have, so that when a man has a little work, he makes very little. There are scores of mines that used to employ thousands, standing idle now for many months, and some for years. The iron works the same, large and well fitted, once prosperous, and employing hundreds and thousands of men, some of the larger ones, to-day they are but a mass of rusty ruins, and they are to be met with everywhere throughout these numerous villages and towns, that are themselves beginning to present a lonely, deserted appearance. The inhabitants that are left, who have no means to move elsewhere or emigrate to a better country, are fed daily, just one meal of soup and bread, just sufficient to keep body and soul together. Where it is not handy to dole out the soup to those holding tickets, two or three shillings a week is given to each poor family. The famine region extends all through Monmouth and Glamorganshires. The poorhouses are full and every available place is filled to overflowing with the homeless and hungry. I am sorry to say that many of the Saints are suffering the same as the rest of the people here. It is painful to behold it and not be able to do anything to help the matter, and we now make an appeal to our Welsh brethren at home there, to extend a helping hand to their suffering and worthy brethren here, and not leave them here to starve, or wait on the cold charity of the world. Remember the promises you freely made to your brethren who still linger, that you would help them out "just as soon as you got to the valley;" fulfil your obligations, you who have borrowed from your friends here, and return that that you owe; and you who have asked your brother to be your surety, while you borrowed elsewhere, pay back, and let your brother go free, and then turn around to help him. And you who were assisted by the Perpetual Emigration Fund, and still owe for your emigration, don't for humanity's sake, count it an unjust debt and refuse to refund, while so many remain yet to be gathered, who perhaps are just as worthy as you were. There are many able-bodied men with but small families, who cannot well sustain themselves here, who are willing to work for any of their good brethren two or three years, and serve them faithfully, if they will but gather them to Zion. Shall these appeal in vain? But sufficient on this painful subject, I hope what is already said will do good.

People say that this is the mildest winter they can remember; it is certainly milder and drier than last summer was, when we first arrived here.

The absorbing topic with all, in public and private is about the war. Rumor and the newspapers have it to-day that England is just preparing for a "round" with Russia. But rumor and newspapers are very unstable in this country—to-morrow they will take back what they said to-day, and thus it goes on all the time. They are not half so tenacious for their points, right or wrong, as American papers are; I do not know why, unless it be that when an American editor says something "it must be true," whether it is or not.

Your brother in the gospel,
JOS. HYRUM PARRY.

DR. PRICE'S SPECIAL FLAVORINGS

VANILLA, LEMON, ETC., For Flavoring Ice Cream, Cakes and Pastry

With great care, by a new process, we extract from the true, select Fruits and Aromatics, each characteristic flavor, and produce *Flavorings of rare excellence. Of great strength and perfect purity. No poisonous oils. Every flavor as represented. No dutch—each bottle full measure, holding one-half more than others purporting to hold same quantity. Use them once, will use no other. The most delicate, delicious flavors ever made.* So superior to the cheap extracts. Ask for Dr. Price's Special Flavorings. Many secured only by

STEELE & PRICE, Depots, CHICAGO and ST. LOUIS. *Manufacturers of Dr. Price's Cream Baking Powder*

ESTABLISHED MAY 1, 1876.

The Public of Salt Lake Have so far appreciated our efforts to combine

PUNCTUALITY!

FASHION AND ECONOMY!

With tailoring, that our present premises are far too small for our increasing trade, having secured a lease for a term of years for the whole of the building, we hope to put ourselves in a position, with our increased facilities to

More than Double our present Business.

Gentlemen have no occasion to go either east or west for their clothing to prove the fact.

TRY BUCKLE & SON,

Main Street,

OPPOSITE WALKER HOUSE

OFFICIAL.

Arrivals and Departures of Mails.

ARRIVALS.

East—Throughs mail, daily ..... 6 40 p m
Ams, daily ..... 5 30 p m
Parley's Park, Big Cottonwood, and Wanship, Tuesdays, Thursdays and Saturdays ..... 5 00 p m
Park City, daily except Sunday ..... 5 00 p m
Summit and Wasatch counties, Tuesdays and Thursdays ..... 1 00 p m
Rich county, Tuesday, Thursday and Saturday ..... 1 00 p m
Morgan county, daily ..... 1 00 p m
North—Davis county, daily ..... 11 40 a m
Weber county, daily ..... 1 00 p m
Ogden, semi-daily 9 00 a m & 5 00 p m
Cache and Box Elder counties, daily ..... 9 00 a m
Corinne and Kelton, daily ..... 7 30 p m
Idaho and Montana, daily ..... 1 00 p m
Boise City and Idaho City, daily ..... 1 00 p m
West—Nevada, California, Oregon, &c., daily ..... 11 40 a m
Ophir, Tooele, Stockton, Jacob City, &c., daily ..... 12 30 p m
Bingham Canyon, daily ..... 6 30 p m
South—From Beaver an intermediate points, daily ..... 5 50 p m
For Pioche, Star and San Francisco districts, daily ..... 5 50 p m
St. George and points south of Beaver, alternate days 5 50 p m
Sanpete and Sevier counties, daily, except Monday ..... 6 00 p m
Cedar Valley, Fairfield and Tintic mining district, Tuesdays, Thursdays and Saturdays ..... 5 50 p m

DEPARTURES.

East—Through mail, daily ..... 6 30 a m
Alta, daily ..... 6 00 a m
Parley's Park, Big Cottonwood and Wanship, Mondays, Wednesdays and Fridays ..... 7 00 a m
Park City, daily, except Sunday ..... 7 00 a m
Summit and Wasatch counties Mondays and Fridays 6 30 a m
Rich county, Mondays, Wednesdays and Fridays ..... 6 30 a m
Morgan county, daily ..... 6 30 a m
North—Davis county, daily ..... 8 30 a m
Weber county, daily ..... 8 30 a m
Ogden, semi-daily 9 00 a m & 5 00 p m
Cache and Box Elder counties, daily ..... 9 00 a m
Corinne and Kelton, daily ..... 7 30 a m
Idaho and Montana, daily ..... 9 00 a m
Boise City and Idaho City, daily ..... 2 30 p m
West—Nevada, California, Oregon, &c., daily ..... 2 30 p m
Ophir, Tooele, Stockton, Jacob City, &c., daily ..... 6 30 a m
Bingham Canyon, daily ..... 6 30 a m
South—For Beaver an intermediate points, daily ..... 6 30 a m
For Pioche, Star and San Francisco districts, daily 6 30 a m
For St. George and points south of Beaver, alternate days 6 30 a m
For Sanpete and Sevier counties, daily, except Saturdays ..... 6 30 a m
For Cedar Valley, Fairfield and Tintic mining districts, Tuesdays, Thursdays and Saturdays 6 30 am

OFFICE HOURS.

General Delivery open from 8 a.m. to 8 p.m. Sunday, 12:30 to 1:30 p.m.
Money Order and Registry departments from 9 a.m. to 6 p.m.
Outside door open from 6 a.m. to 10 p m

J. F. LYNCH, Postmaster.

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, money holder, 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 when 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, directed 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-nine 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 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 representatives, 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 such 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 accruing or any liability, forfeiture or penalty incurred under such repealed 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 person 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, Salt Lake City. } ss.

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.

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