

G. M. Scott & Co.....	144 57
G. M. Scott & Co.....	24 67
J. S. Morse & Sons.....	27 00
D. B. Blackman.....	219 25

A special session of the City Council was held Friday night, July 22nd, for the purpose of deciding upon the rate of tax for the ensuing year. President Loofbourow called the members to order at 8:30 o'clock (one hour late). The councilmen in attendance were: Rich, Folland, Hardy, Horn, Bell, Lawson, Ewing, Evans, Simondi, Heiss, Wantland, Moran.

A FIVE MILLS RATE RECOMMENDED.

After the minutes of Tuesday night's session had been read and approved the following report from the committee on ways and means was read by the recorder:

To the City Council:
We your committee on ways and means recommend that the rate of tax for the year 1892 be fixed at 5 mills. We have come to this conclusion from the examination of the annexed schedule submitted by the city auditor.
S. C. EWING,
M. H. BEARDSLEY,
ELI A. FOLLAND.

Accompanying the report was the following financial statement for the six months ending June 30:

RECEIPTS.	
Bonds July, 1891.....	\$ 150,000 00
Liquor license.....	85,700 00
Watermain extension tax.....	49,266 77
Paving tax.....	39,698 23
General license.....	25,861 76
Sewer tax.....	12,146 52
Sidewalk tax.....	11,730 26
Fines.....	7,511 55
Tax sales.....	6,143 19
Water rates.....	3,621 74
City tax.....	3,076 09
Curbing and guttering.....	2,663 92
Interest on bonds.....	5,454 15
Dog tax.....	2,100 00
Premium on bonds.....	1,876 00
Cemetery.....	1,490 60
Rent.....	1,278 70
Engineering department.....	823 77
City and county building.....	519 20
Police tax.....	419 71
Waterworks.....	417 85
Suspense.....	286 88
Interest.....	248 75
Sewerage.....	70 40
Street department.....	58 50
Liberty park.....	33 13
Sprinkling tax.....	29 60
Watermaster.....	17 50
Fire department.....	9 75
Jordan and Salt Lake canal.....	
Total.....	\$374,660 44
DISBURSEMENTS.	
Waterworks.....	\$ 145,471 35
Parley's conduit.....	53,344 29
Interest on bonds.....	47,500 00
Salary.....	28,934 76
Street department.....	28,690 46
Police department.....	26,842 45
City and county building.....	21,943 15
Fire department.....	20,679 18
Street lighting.....	15,760 00
Watermaster department.....	14,901 13
Sewerage department.....	12,931 15
Engineer department.....	11,847 28
Health department.....	11,415 12
Cemetery department.....	9,707 76
Sidewalks.....	7,910 64
State street paving.....	4,157 85
Bridges.....	4,097 16
Claims and damages.....	4,038 60
Prison.....	3,451 96
Assessor and collector's office expense.....	3,150 04
Street sprinkling.....	2,775 84
Printing and advertising.....	2,729 85
General expense.....	2,616 60
Retaining walls.....	2,331 86
Jordan and Salt Lake canal.....	2,177 17
Liberty park.....	2,112 95
Parley canal.....	1,651 51
Hospital.....	1,395 03
Legal expense.....	1,861 54
Cross walks.....	1,227 13
Land.....	900 00
Gas.....	899 50
Rent.....	849 00
Dog tax.....	849 50
Furniture and fixtures.....	82 14
Donation.....	683 32

Surplus canal.....	531 74
License refunded.....	269 15
Mayor's contingent fund.....	147 55
Water conduit and O. B.....	100 00
Fines.....	80 64
Estray pound.....	90 65
City tax.....	44 68
Suspense.....	39 50
Total.....	\$ 506,936 86

Lawson moved that the recommendations of the committee be adopted and offered a resolution endorsing the five-mill proposition.

Hardy—I think that 4½ mills is quite sufficient considering the hard times and the improvements proposed. I favor retrenchment.

Horn—I agree with Mr. Hardy and am willing that the rate should be fixed at 4½ mills; I would even be satisfied with fixing it at 4 mills if after due consideration that should be thought enough.

Ewing—The committee on ways and means arrived at the conclusion of fixing the rate at 5 mills after a careful estimate of what the city would need for the coming year. Less than the amount of money raised from that rate would not be enough.

Lawson—The five mill rate will give the city about \$263,000. We will need every dollar of that amount to carry on contemplated improvements and pay regular expenses.

Wantland—I think that the rate should be fixed at five mills, the same as it was last year. Taxes are lighter in Salt Lake than in any western city.

Hardy—While I do not want to cripple the city government in the slightest degree, I think expenses can be cut down with safety in some of the city departments. For instance, during the last six months \$145,000 have been expended in the waterworks department. Parley's conduit has now been completed and there will be no heavy bills to meet from that source. In the health department more than \$8,000 were spent during the same time. Why this is I do not know and cannot understand.

Horn—If the gentleman will allow me I will state for his information that the expenses in the health department have been made heavy by the reason of the city being compelled to pay \$1000 per month to the Rio Grande Western railway company to convey its garbage to the city.

Wantland—A great deal has been said about real estate men being anxious to make a heavy tax showing. As to that I will say that such a statement is erroneous. It is to nobody's interest to keep down taxes as much as to the real estate dealer.

Rich—We want to show investors that the rate of taxes in this city is low. I move that Mr. Lawson's resolution be amended to read four and a half mills instead of five mills, that will save the people about \$28,000.

Folland—The committee having this matter under consideration had a higher and a lower rate than five mills mentioned during their deliberations but it was thought that the rate decided upon was the proper thing. I am in favor of the five mill proposition.

Moran, Lawson and Wantland opposed the amendment.

Lawson's resolution was then adopted on the following vote:

Ayes—Folland, Moran, Horne, Bell, Lawson, Ewing, Evans, Simondi, Wantland, Heiss, Loofbourow—12.
Noes—Hardy, Rich—2.

ASSESSOR'S COMPENSATION.
Moran offered the following resolution:
Resolved, That Fred. J. Leonard the city assessor and collector be and he is hereby allowed as compensation for his services for the year 1892 two per cent on all collections made by him.

Folland—I move to amend by making the office of the city assessor and collector a salaried one at \$3,500 per year.

Rich—I second the motion.
Lawson—I am in favor of Mr. Moran's resolution. Our assessor and collector is a good one; his services to the city have already been very valuable. He frequently has to work eighteen hours a day and often on Sundays. We should reward him well for his labors.

Hardy—I am opposed to the percentage compensation. The county gives its assessor \$7000 per year and he must pay all his office clerks out of that amount. I think our assessor and collector is a good one and should receive a fair compensation and I will move to amend the amendment and make his salary \$4000 per year.

Rich—I second the motion.
Folland—I know that Mr. Leonard is a competent man and a jolly good fellow but that should cut no figure. According to two per cent basis Mr. Leonard will clear at least \$8,000. This is, I think, an excessive compensation. Mr. Clute made, I am told, about \$12,000 per year.

Wantland—In conversation with Ex-Mayor Scott today he intimated that Mr. Clute got less than \$8000 per year on the percentage plan.

Folland—I know absolutely from Mr. Clute's own statement that he made considerably more than \$8000 per year.

Wantland here made a twenty minutes political stump speech in which he plead for the 2 per cent proposition.

Bell—I would like to ask the recorder how many months he will be required to work to assess the property and collect the taxes for the present year, twelve or fifteen months?

Mr. Leonard—Fifteen months.

Hardy—Mr. Leonard, the present incumbent, at \$3,500 or \$4,000 per year with the expenses of his office paid by the city will receive a compensation far in excess of that of any other city officer. It is a good, "fat" office and should, with its perquisites, satisfy the most fastidious.

By way of amendment to the original resolution by the committee, Ewing offered the following:

Resolved, That 2 per cent be allowed the assessor and collector on the property assessment, all other assessments and collections to be made without remuneration to the assessor and collector. Said special taxes exempt be as follows: Sprinkling, paving, sidewalks, sewerage, waterworks, curbing and all special taxes coming through the collector's office.

Evans seconded the resolution.

Wantland—I am unalterably opposed to the resolution. No one knew how much of the tax would go uncollected. It is entirely probable that his salary will fall below \$4000, and there are not more than three votes likely to be cast in this Council against paying him a greater salary than that.

When Mr. Leonard received the nomination for the city assessor and