RAILROADS.

CHICAGO, ROCK ISLAND AND PACIFIC RAILROAD.

The best of HOTEL meals from full list of fare to be found for 75 Cents. Passengers ... Magnificent Dining and Restaurant Cars. $40,000 Expended by this Company in ...

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	8.00	p.m.
Mixed	8.00	a.m.
Freight	8.00	a.m.

ARRIVE.

Daily Express	11.20	p.m.
Mixed	6.00	p.m.
Freight	3.00	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.

At Bryan with stages for Evanston, Almy, etc.

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

At Omaha with Chicago and Northwestern, Chicago, Rock Island and Pacific, Chicago, Burlington and Quincy, Illinois Central and Mo. River in Neb., Kansas City, St. Joseph and Council Bluffs railroads, and Missouri River line of steamers for all points East and South.

Tickets for sale to all points east at Banking House of McCornick & Co., Salt Lake City, and at Union Pacific Railroad Office in Omaha at which offices berths in Sleepers can be secured.

THOS. L. KIMBALL, Asst. General Passenger Agent.

H. B. CLARK, Gen'l Ticket Agent, Omaha.

H. B. CLARK, Gen'l Supt.

Through Cars to Washington City

VIA THE

GREAT FORT WAYNE AND PENNSYLVANIA RAILWAY LINE,

RUN THE CELEBRATED

PULLMAN PALACE CARS

THROUGH FROM

Chicago to Baltimore

AND

WASHINGTON CITY,

Without Change.

3 TRAINS DAILY TO PHILADELPHIA AND NEW YORK WITHOUT CHANGE.

2 Trains Daily to BALTIMORE AND WASHINGTON.

This route is specially recommended for business men, as it gives them an opportunity to visit Pittsburg, Philadelphia, New York and Boston, the best markets in the East.

Ask for Tickets via Pittsburg and Fort Wayne and Pennsylvania Central R. R., which can be obtained at all regular Ticket Offices in the West, at the Company's Offices, 405 Market St., and at Depot, corner Madison and Canal Streets, Chicago.

F. SYLE, General Ticket Agent, Chicago.

J. LAYDEN, General Passenger Agent, Chicago.

CITY LIQUOR STORE.

IMPORTED

ALE, PORTER, CLARET, Cordial & Genever Gin.

Choicest Wines and Kentucky Whiskies, which we guarantee represent the best. Our goods are imported direct for our trade. Call and examine our stock and prices.

MORTON & FITTS.

First South Street, Two Doors East of Godbe's Corner.

GENEALOGICAL.

To Latter-day Saints who are interested in Genealogical matters:

By and with the consent of the proper authorities I have consented to go to the Genealogical Office in Salt Lake City, to obtain the genealogies of Latter-day Saints as copied from there, which will be found very useful in tracing their lines back to the Patriarchs, which I am prepared to do, having had a fair degree of success in procuring them of a few families at the same time, by which means the expense will be very small, instead of being what it has been, a very great outlay of time and money. This is a work that should be attended to by every Latter-day Saint who can do so, and I am prepared to do it on reasonable terms. Persons living in Salt Lake City can have their business attended to by calling at my residence, No. 6 West Second South street, Salt Lake City, U.T.

H. B. CURTIS, Jr.

Salt Lake City, U.T., December 8, 1877.

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 Pelonaise 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 RIBS.

" 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 15 years.

YOUTHS' CLOTHING

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

OUR STOCK OF

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

Etc., Etc.

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

WHOLESALE BUYERS will do well to call and look through our Stock for mutual advantage. We show Goods and quote Prices with pleasure.

Orders promptly filled and reasonable treatment guaranteed.

ESTABLISHED 1864.

F. AUERBACH & BRO.

THE BIBLE AND POLYGAMY.

An Authenticated Phonographic and Verbatim Report of the Celebrated

DISCUSSION

BETWEEN

Prof. Orson Pratt

AND

Rev. Dr. J. P. Newman

On the subject,

DOES THE BIBLE SANCTION POLYGAMY?

Held in the New Tabernacle, Salt Lake City, August 12th, 13th and 14th, 1870.

To which is added the Correspondence prior to the Discussion between the Rev. Dr. J. P. Newman and President Brigham Young. Also

DR. NEWMAN'S MARGINAL LAW

AND

THREE DISCOURSES

On the same subject by

President Geo. A. Smith and Elders Orson Pratt and Geo. Q. Cannon.

PRICE 50 Cents.

The above is now issued in pamphlet form, octavo size, of one hundred pages.

Sent by mail on receipt of price.

LAWS

CONCERNING

Naturalization, Citizenship, Elections

AND

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United States Marshal at Elections,

In Pamphlet Form.

Price Fifteen Cents,

TWO COPIES 25 CENTS.

FOR SALE AT THE

DESERET NEWS OFFICE.

SHEET MUSIC!

We are constantly receiving

New Music,

ISSUED FROM THE PRESS,

And daily enter such pieces as not in stock. Sheet Music sent to all parts of the Territories at Publisher's prices.

THE MUSICAL PublicationS

of

Oliver Ditson & Co., S. Brainard's Sons, Schermer, Peters and others, always on Hand.

CALDER & CARLESS

MOUNTAIN WARBLER!

THERE being several hundred copies of the above Song Book remaining unsold they can be obtained at the Deseret News Office for 50 cents per copy.

WM. WILLIS.

EVENING NEWS.

Monday ... March 18, 1878.

CORRESPONDENCE.

Missionary Labors.

ST. LOUIS, March 5th, 1878.

Editors Deseret News:

As it is has been some time since I wrote you, I propose in this communication to give you a very brief account of the missionary labors of Bro. Nels Madsen, Jr., and myself, for some months past. Late in September we visited the Saints in the Pittsburg branch, presided over by Wm. Emerick. They number 13 souls, three of whom are new members. We spent some seven weeks in Pittsburg and vicinity holding in the meantime 14 meetings, with an average attendance of 40 strangers; one or two families believing. While returning from our last evening meeting held at Pittsburg a crowd of young men, who had secreted themselves in the timber by the roadside, gave us a shower of clods as we passed by. We urged upon the Pittsburg saints the great necessity of emigration; with one exception they advertised their farms for sale, with a full determination to gather with the Saints, if possible, the present season.

Taking leave of our friends in the above place, we visited the Saints of Keokuk, Nashville, Nauvoo, and adjacent places, holding meetings in private houses, and also in public halls. Dropping down the river we visited the city of Quincy, where, upon the first night of our arrival, we partook of the hospitality of Mr. N. Pinkham (brother to Sr. Tufts of our city), one of the oldest and wealthiest citizens of the place. Quincy is one of the most pleasant and prosperous cities we have seen on the river, containing some 30,000 inhabitants. Undoubtedly the hand of Providence has been greatly in our behalf for good, because of their kindness to our people when they fled from the persecuting hordes of Missouri in the Spring of 1839. Here we held, by courtesy of the mayor, several meetings in the court house, bearing strong testimonies to the truth of the great latter-day work. At our last meeting we had some 250 strangers present, the majority of whom were attentive listeners, but there were also many turbulent spirits present, who were not satisfied until they had succeeded in breaking up our meeting.

Spent some two months in Quincy and neighboring villages holding public meetings wherever we could procure a hearing, the weather at times being bad, we did much fireside preaching. At Tabyville, a Mr. Vining extended us a hearing in his church, (after promising it to us) on the plea that "Where we allow Mormonism to be preached it takes away all our best citizens." What a city. While in Quincy we searched out all persons who claim to have a standing in the church, all of whom have more or less faith, but they are so tangled up with the world in marriage and business that it seems difficult for them to extricate themselves. They were all very good and kind to us, administering to our temporal necessities, and we feel confident that some of them will yet gather to Zion.

On January 18th I officiated in baptizing in the Mississippi river, ice floating by at the time, a Mr. Tomlinson, of Camp Point, who has long had the name of being one of the best citizens of the place. His wife, son and daughters are good people, and are favorably impressed with the truth. We also have two other applications for baptism as soon as the weather will permit.

All through this section of the country, according to my experience, where the Saints have suffered so much from the hands of their enemies in years gone by, the harvest of souls is over, and even the chances for gleaning are very poor. Nevertheless through the blessings of the Lord, we find and make friends wherever we travel, and now and then a person or family who believe the gospel and are willing to obey it. We find however that all who are convinced of the truth do not have the moral courage to embrace it. James tells us that "the devils believe and tremble" yet they are disobedient, having rebelled against God and his laws. We also find many who are bitterly opposed to the Saints and to gospel truth; who would delight, (judging them by their own words) in seeing every one of our people wiped out of existence. After preaching from the New Testament in a certain village in Illinois, we were waited upon the following morning by a citizen, who assured us that the people were so hostile that it would not be prudent or safe for us to remain in the place another night.

On our arrival in this city Jan. 30th, we found the Saints here generally speaking feeling well in the work, and glad to see us. Since our arrival our time has been occupied in visiting the Saints and others, teaching and preaching in private and public as circumstances would permit. Some few Saints here are preparing to emigrate the present spring. Brother Madson, who has been my traveling companion now for about 12 months, having been released to return home, left here on the 20th ult. for Brigham City, going by way of Keokuk and Des Moines, in order to visit the Saints those places. He has been a faithful young missionary, and we have had a pleasant time together. His ... any one to assist me in the ministry. Possibly at Conference time some one will be sent down to assist me in my labors. Your Brother in the gospel.

P. P. PRATT.

HOME MANUFACTURE!

TURNERS desiring to purchase Homemade Soaps, Manufactured for Purity, Quality and Price, should examine the following, manufactured by

R. MATTHEWS & CO.,

Salt Lake City.

Esa. Jamaica Ginger, Bath Sand Tablets, Toilet Soaps, Scouring Soap, Superior Writing Fluid, Boot Blacking, Etc.

For Sale Wholesale and Retail, at Z. C. M. I., Wagner's Opera House and other Dealers.

ICE NOTICE.

WE, THE UNDERSIGNED DEALERS in Ice, in this City, hereby notify the public that our retail price for Ice, delivered, will be

1 CENT PER LB. in Quantities;
In Small Quantities, 1½ cents.

JOHN HEIL,
E. M. CASE,
W. H. DONER,

Salt Lake City, March 2, 1878. 485

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 waters 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 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-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 this county: *Provided,* that if at such sale any 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 to the city treasurer, 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 paid 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 occuring 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.

FERDINANDZ 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.

DAVID JAMES,

LICENSED

PLUMBER, TINNER, Steam and Gas Fitter,

Respectfully announces that he has secured the agency for this Territory of W. H. Warner's low pressure

Steam Warming Apparatus,

Manufactured under S. J. Gold's patents. Also Gold's

HOT AIR FURNACES.

Persons wishing to warm up Churches, Public Buildings, Stores or Private residences by either steam or hot air will find it for their interests to correspond with him on the subject.

A full line of Plumbers, Gas and Steam Fitters' Goods kept in stock. Rumsey's Pumps and Pump Extras on hand.

OFFICE AND WAREHOUSE

WEST TEMPLE ST.,

Opposite City West Market.

JOE BARBER,

CUTLER, LOCK AND GUNSMITH

SAWS SHARPENED, STOVES REPAIRED, GUNS RESTOCKED, Etc.,

COMMERCIAL STREET.

BUILDING ROCK:

White Sandstone, For Sale,

One and a half miles north of Warm Springs, good road, $5.00 per cord, also

Lime of the very best quality.

MACDUFF BROS., Prop'rs.

SIERRA NEVADA Lumber Association

WHOLESALE and RETAIL

DEALERS IN

LUMBER

LATH,

Shingles, Doors,

WINOW BLINDS, &c.

SUPERIOR

Wood Pumps!

KEPT IN STOCK.

OFFICE AND YARD

One-half Block South of Depot

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