

many years. In these States each township, or precinct, as we call it, elects an assessor to serve for two years. On a certain day fixed by law he procures from the county commissioners, the same as our county courts, the township assessment book of the preceding year. In this book under the name is shown all the taxable property owned by the person in the township at the time the assessment was made. He visits every person in the township, and makes the necessary corrections and additions in the assessment roll. When his work is done, and he is required to complete it within thirty days, he files his book in the office of the county commissioners. Soon after the commissioners sit as a board of equalization for a stated period, and then the tax roll is handed over to the county treasurer for collection. These are, I believe, the essential features of the system which exists in these States. I think such a system is simple, and more likely to secure a complete assessment than ours.

The question of expense is also a great objection to our system. I am informed by the clerk that in 1891 the expense of assessing the property and collecting the revenue in Salt Lake county was \$14,750.00 for salaries, and \$3,411.79 for other expenses. In addition to this the county treasurer was paid a salary of \$1000.00, making \$24,161.79 in all.

If the New York or Pennsylvania system was in force the expense of salaries would only have been \$3800.00, calculating on a basis of forty precincts and there are only thirty, with the salary and expense of the treasurer to be added.

But the contrast does not end here. In the States I have referred to the assessment made by the township or ward assessors (they are called wards in cities) serves for both county and municipal purposes, the City Treasurer collecting the city taxes. This system would save the cities the salaries of an Assessor and Collector and other expenses.

I am informed by the Mayor that the expense of the Assessor and Collector's office for Salt Lake City during the year 1891 was \$6,923.20 and of the Treasurer's office \$2500 for salary alone.

It will be seen how expensive our system is compared with that of other States, where property is more valuable and the revenue larger.

If you do not deem it expedient to make a change in the present system, I recommend that the office of County Collector be abolished, and the County Treasurer be directed to collect the tax. I also recommend that the office of City Assessor and Collector be abolished and that the assessment made for county and Territorial purposes be made the basis for the levy of municipal taxes, and that the City Treasurer be directed to collect the city taxes.

If these recommendations so far as they affect the cities do not meet with your approval, then I recommend that the City Council be required to fix the salary of the Assessor, and that the present law which permits of the payment of a percentage on the amount collected be repealed.

I further recommend that you create a Territorial Board of Equalization,

with clearly defined powers, sufficient to enable them to adjust inequalities in the assessment between the counties, and that the assessment of railroads, telegraph and telephone lines be made by them. Under the present system there exists almost as many different ideas of the valuation of such property as there are Assessors to pass upon it.

By referring to the letters received from the County Assessors and Collectors, marked Exhibit 14, it will be seen that the question of assessing the stock which ranges in this and adjacent States and Territories, and also the method of assessing and collecting the taxes on Territorial herds of stock, is worthy of your consideration. There are other questions of interest raised by them which are fully set forth in their letters, mainly the necessity of authorizing the counties to levy a higher tax for county purposes; the necessity of a grazing law, etc.

#### BOARD OF EQUALIZATION.

The Board of Equalization will submit to your body a report setting forth in full detail the information they have been able to gather during the past two years. It was unfortunate for the Territory that the powers of the Board were limited by the provisions which prohibited them from increasing the sum of the whole assessment of the Territory. This practically defeated the intention of the law. The Board has visited every county in the Territory but two, and has done excellent work. I recommend the creation of a permanent Board, equipped with ample power to correct inequalities wherever they may exist.

#### PAYMENT OF WARRANTS.

Section 27 of the Compiled Laws of 1888 provides that warrants drawn by the Auditor on the Treasurer shall be paid in the order of their presentation. If there is no money to pay the warrant the Auditor must register it and pay it in the order of its registration.

This provision of the law is practically defeated by section 2038 which provides that Auditor's warrants shall be received by the county collectors in payment of territorial taxes. The Treasurer informs me that nearly every collector returns territorial warrants with his remittances and a large amount of unregistered warrants have thus been paid in advance of the registered warrants. This has worked a great hardship to the territorial institutions. They registered their warrants as the law required, but were denied the intended benefits. The Territory has been the greatest sufferer. Its public institutions have paid large sums for interest on borrowed money. I recommend such a change as will insure the payment of warrants in the order of their registration.

#### PAYMENT OF JURORS AND WITNESS FEES.

At the last session of the Legislature the sum of \$75,000 was appropriated to pay the fees of jurors, witnesses, etc., for the years 1890 and 1891. Because of the wording of law the Treasurer deemed it to be his duty to pay the entire appropriation from the first year's taxes. The result was that other warrants to the amount of \$37,500 which might have been paid in 1890 had to be carried over to 1891, and some are still unpaid. It would be well to guard against a similar working of the law this session.

#### BANKING LAW.

The banking law provides that the amount which any one officer of a bank may borrow shall be limited to \$10,000. In my last message I called attention to the fact that in case of a bank having only \$25,000 capital, three officers could exhaust the entire capital. I again recommend that the amount which may be borrowed by the officers of a bank be limited to one-tenth of the capital subscribed.

I also renew my recommendation that the powers and duties of the bank examiner be clearly set forth. The report of the examiner on the condition of the banks is marked exhibit 14.

#### FUGITIVES FROM JUSTICE.

The act of March 13, 1890, amending section 5274 of the Compiled Laws of Utah, 1888, relating to fugitives from justice, provides that the necessary expenses and lawful fees of the agents appointed to bring back such fugitives shall be paid from the Territorial treasury. During the two years ending December 31, 1891, \$2577.10 has been paid on account of such services. In the case of the requisition for the return of Robert G. Bullies from Washington, D. C., the agent employed an attorney. The attorney sent me a bill made out against the Territory for the sum of \$500. I declined to consider it on the ground that under the law it was the duty of the agent to pay his expenses and then present his vouchers for approval. From information which I had received I was led to believe that the necessity for the employment of an attorney arose from the improper acts on the part of the agent, and that it was not an expense which ought to be paid by the Territory. I refer to this matter for the purpose of raising the question as to how far the Territory ought to or is willing to go in paying the expenses of agents, and whether it was contemplated by the act that the fees of attorneys employed by agents should be paid.

#### MUNICIPAL CHARTERS.

I have received letters from the Mayors of Salt Lake, Mount Pleasant, Richmond, Parowan, Provo, American Fork and Ephraim cities, and a petition from citizens of Richfield City, recommending that cities be given power to prevent sheep and other domestic animals from ranging within five miles of streams used for domestic purposes; that cities of the third class be empowered to issue bonds beyond the present limit; that a new, simpler act be passed for the government of cities; that the number of councilmen for cities of the third class be reduced to five, and that they be given power to appoint a Mayor and Justice of the Peace; that an act be passed in compliance with the decision of the Supreme Court of Utah in the case from Kayesville City, of E. P. Ellison vs. J. H. Linford, Jr.; that all elections except school elections be held on the same day as that on which the delegate election is held; that the law be amended so as to provide that the members of the school board be may paid for their services; that canals, and ditches used to irrigate lands lying immediately outside of the corporate limits of a city be placed under the same regulations as ditches or canals within the corporate limits,