

the distribution of the school fund, and for the employment of teachers.

COMPILATION OF THE LAWS.

The commission to revise and compile the laws—appointed by legislative authority two years since—have completed their work, and at an early day, will present their recommendations. The character of the gentlemen and their fitness for this duty, commend their recommendations to our highest consideration.

TREE CULTURE.

I earnestly recommend a law and a bounty for the encouragement of tree culture. The Territory should offer inducements that will interest every land owner in this matter. A day in the proper season should be set aside for tree planting, and designated as Arbor Day.

WATER.

The inauguration of a uniform and scientific system of irrigation is demanded. I am sure a system which will prove beneficial to the owners of water rights, and at the same time supply a much greater acreage than at present with the same amount of water can be applied with great advantage to the Territory. Provision should be made to induce the people by small bounties to increase the water supply by means of artesian wells throughout the Territory.

MUNICIPALITIES.

Many of the villages and towns of Utah have cumbersome charters with unusual powers, and providing for a Mayor and Council and other officers, demanded only by large cities. These grants should be revised and corrected, and inexpensive town governments should be given where expensive and unwarranted grants are found to exist.

DEFERRED MEASURES.

The postponement of important legislation to the last days and hours of the session will be unfortunate, and measures failing by reason of lack of time for their consideration, will not properly be chargeable to the Executive.

CONCLUSION.

The yields of our farms and the increased output of our mines and manufactures, are gratifying. We enjoy largely increased railroad facilities. The growth of the Territory and progress of this city, our commercial centre and capital, are subjects of congratulation.

The near four years of my service as Governor of the Territory admonishes me that the official term for which I was named is soon to expire. In the Legislation that is before us I trust that no serious difference of opinion may be found; but, should there be, let intelligent patriotism prevail. To you and the good people you represent, may I express in kindness the hope that only constitutional law, either Federal or Territorial, shall be enacted; and when enacted, that such laws shall be held by all as supreme.

ELI H. MURRAY.

AUDITOR'S REPORT.

To His Excellency Eli H. Murray, Governor of Utah:

DEAR SIR: Herewith please find my biennial report as Auditor of Public Accounts for the Territory of Utah, from which will be seen the value of property assessed and the tax arising thereon at the rate of 3.5 of one per cent. for the years 1882 and 1883. Also amount of disbursements within the same period, and the purposes for which warrants on the Treasury have been issued:

FIRST.

Showing the total valuation of property assessed in the several counties for the year 1882, and the revenue arising thereon at the rate of 3.5 of one per cent.:

Counties.	Total Value of Property Assessed.	Total Territorial and school taxes.
Beaver.....	\$ 864,313	\$ 5,185.88
Box Elder.....	1,999,510	11,997.06
Cache.....	1,701,876	10,211.25
Davis.....	935,233	5,971.40
Emery.....	156,367	968.20
Garfield.....	160,390	962.34
Iron.....	326,870	1,961.22
Juab.....	630,578	3,783.47
Kane.....	329,367	1,976.20
Millard.....	647,448	3,884.69
Morgan.....	379,002	2,274.01
Piute.....	166,608	1,000.19
Rich.....	218,035	1,308.57
Salt Lake.....	10,775,667	64,554.00
Sanpete.....	997,475	5,984.85
Sevier.....	484,965	2,909.79
Summit.....	1,288,107	7,728.64
San Juan.....	50,858	305.15
Tooele.....	785,072	4,710.33
Utah.....	2,296,726	13,780.36
Wasatch.....	102,667	616.00
Washington.....	251,070	1,506.42
Weber.....	616,785	3,880.71
Total.....	\$29,080,656	\$174,482.93

SECOND.

Showing the total valuation of property assessed in the several counties for the year 1883, and the revenue arising thereon at the rate of 3.5 of one per cent.:

Counties.	Total value of property assessed.	Total Territorial and school taxes.
Beaver.....	\$ 769,860	\$ 4,912.16
Box Elder.....	2,014,526	12,937.42
Cache.....	1,908,905	11,434.43
Davis.....	1,077,942	6,467.15
Emery.....	164,737	988.78
Garfield.....	376,339	2,257.99
Iron.....	821,232	4,927.39
Juab.....	121,140	726.84
Kane.....	679,645	4,078.17
Millard.....	397,730	2,386.39
Morgan.....	390,386	1,802.32
Piute.....	1,165,897	6,994.84
Rich.....	1,062,450	6,374.70

Sevier.....	556,972	3,341.83
Summit.....	1,315,601	7,833.61
San Juan.....	113,397	679.84
Tooele.....	800,230	4,801.88
Utah.....	2,765,110	16,590.66
Wasatch.....	120,545	633.27
Washington.....	549,725	2,088.35
Weber.....	800,353	4,802.01
Total.....	\$30,834,425	\$185,006.55

To the foregoing may be added for the counties of Emery and Piute, not yet reported, say \$2,000, which gives a total gross revenue for the two years of four hundred and fifty-nine thousand, three hundred and ninety and 48-100 dollars, and allowing ten per cent. for cost of collecting, remittances and losses from various causes, leaves a net revenue of three hundred and twenty-three thousand, five hundred and fifty-nine and 44-100 dollars, for the two years 1882 and 1883.

I have been holding the above, hoping the above named counties would report, or it would have been sent you Jan. 1st, 1884.

THIRD.

Showing amount of Auditor's warrants issued on the Territorial Treasury during the years 1882 and 1883, and the purpose for which said warrants were issued.

Date of Appropriation.	Amount.
Chancellor, 1882-1883, Mar. 9, '82.	\$10,000.00
Directors Appn. Building " "	\$20,000.00
Auditor's salary, 1882-83, " "	\$3,000.00
Incidentals for Auditor's office " "	1,000.00
Rent of offices, 1882-1883, " "	1,440.00
Safe for Auditor, " "	561.79
Fitting up of offices, " "	500.00
James Jack's salary, 1882-3, " "	1,200.00
N. W. Clayton's salary, 1882-3, " "	500.00
Purchase of Books, " "	1,000.00
To Miss Snow for assistance arranging and cataloguing books, Feb. 20, '73, " "	75.00
D. Evans & Sons for shelving, " "	50.00

SUPERINTENDENT OF SCHOOLS.

L. John Nuttall's salary, 1882-3, Mar. 9, '82, " "	3,000.00
To L. J. Nuttall, Incidentals, " "	500.00

INCIDENTAL EXPENSES.

" W. D. Johnson, " "	47.33
" H. G. McMillan, " "	100.00
" John T. Caine, " "	500.00
" Omaha Republican, " "	26.95
" Martin H. Peck, " "	10.00
" James Jack, " "	341.60
" N. W. Clayton, " "	500.00
" Jesse W. Fox, " "	400.00
" Z. Snow, " "	400.00
" G. Spilbury, " "	40.00
" Frederick Kingdon, " "	40.61
" Jno. W. Turner, " "	1000.00
" George M. Brown, " "	283.32
" William H. Clark, " "	75.40
" Henry Evans, " "	50.00
" Richard Bentley, " "	50.00
" J. R. Muddock, " "	200.00
" L. Holbrook, " "	60.25
" John E. Booth, " "	900.00
" Beaver County, " "	150.00
" Richard Fry, " "	40.00
" Ashton Nebeker, " "	271.32
" J. H. Henderson, " "	36.90
" Deseret News Co., " "	50.00
" T. E. Taylor, " "	91.95
" Edwin Harley, " "	48.32
" E. T. Clark, " "	50.00
" Wm. G. Baker, " "	49.82
" John W. Witt, " "	30.85

LEGISLATIVE EXPENSES.

To John Smith, sergeant-at-arms of the House, " "	2,798.91
" John Van Cott, sergeant-at-arms of Council, " "	1,034.34
Total.....	\$8,832.25

MANUFACTURE OF SUGAR.

To Arthur Stagner, " "	5,000.00
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CLERK'S FEES.

To estate of C. W. Emerson, " "	80.15
" Benj. Bachman, " "	217.50
" A. C. Emerson, " "	230.50
" O. J. Averill, " "	1,100.40
" J. R. Wilkins, " "	1,920.51
Total.....	\$2,549.11

COMPILATION OF LAWS.

To P. H. Emerson, chairman, " "	1,000.00
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PENITENTIARY.

To Fred. Kessler, salary, 1882-83, Feb. 20, '76, " "	100.00
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FISH COMMISSIONERS.

To Joseph L. Barfoot, salary, " "	200.00
" Distributing small fry, " "	600.00
Total.....	800.00

ROADS AND BRIDGES.

To Piute county, " "	1,000.00
" Iron and San Juan counties, " "	2,000.00
" Kane county, " "	1,000.00
" Weber, " "	5,000.00
" Wasatch, " "	750.00
" Piute, " "	750.00
" Rich, " "	1,000.00
" Utah, " "	1,000.00
" Cache and	

Rich, " "	1,000.00
" Morgan, " "	1,000.00
" Washington, " "	5,000.00
Total.....	18,500.00

SCHOOLS, 1881.

" Morgan, " "	914.50
" Salt Lake, " "	13,373.40
" Utah, " "	8,535.85
" Juab, " "	1,275.05
" Box Elder, " "	2,762.10
" Wasatch, " "	1,460.10
" Summit, " "	2,280.05
" Millard, " "	1,726.70
" Weber, " "	5,539.70
" Davis, " "	2,819.45
" Sevier, " "	2,230.45
" Beaver, " "	1,553.10
" San Pete, " "	5,888.45
" Iron, " "	1,746.85
" Emery, " "	478.95
" Piute, " "	708.70
" Rich, " "	523.90
" Washington, " "	1,579.45
" Uintah, " "	233.20
" Tooele, " "	1,881.70
" Kane, " "	1,582.55
" San Juan, " "	108.50
" Cache, " "	6,458.85
Total.....	65,647.15

SCHOOLS, 1882.

" Salt Lake, " "	14,721.30
" Cache, " "	7,192.35
" Weber, " "	6,456.45
" Wasatch, " "	1,585.65
" Box Elder, " "	2,807.40
" Morgan, " "	983.40
" Iron, " "	1,041.15
" Tooele, " "	1,890.90
" Piute, " "	697.95
" San Pete, " "	6,728.70
" Washington, " "	1,706.10
" Utah, " "	9,012.30
" Rich, " "	557.70
" Davis, " "	3,004.65
" Kane, " "	1,628.55
" Summit, " "	2,816.55
" Millard, " "	1,866.15
" Juab, " "	1,491.60
" Beaver, " "	1,524.60
" Uintah, " "	268.95
" Emery, " "	171.60
" Sevier, " "	2,356.20
" Garfield, " "	734.25
" San Juan, " "	115.50
Total.....	71,449.95

COURT EXPENSES.

First Dist. Court, 1882, March 9, 1882, " "	\$6,440.06
First Dist. Court, 1883, March 9, 1882, " "	5,559.94
Second Dist. Court, 1882, March 9, 1882, " "	6,381.76
Second Dist. Court, 1883, March 9, 1882, " "	3,618.24
Third Dist. Court, 1882, March 9, 1882, " "	5,273.84
Third Dist. Court, 1883, March 9, 1882, " "	35,000.00

DEFICIENCY APPROPRIATIONS.

To First Dist. Court, 1881, March 9, 1882, " "	\$3,448.30
To Second Dist. Court, 1881, March 9, 1882, " "	7,719.50
To Third Dist. Court, 1881, March 9, 1882, " "	4,980.05
To Courts 1876-77-78-79-80, March 9, 1882, " "	1,447.85
Total.....	17,595.70

RELIEF ACCOUNT.

To Gilbert Belknap, Mar. 9, '80, " "	33.80
To H. H. Cluff, " "	58.67
Total warrants issued, 1882-3, " "	\$270,429.19
Add warrants in circulation July 1st, 1882, " "	21,862.3
Total.....	292,291.51

From which deduct warrants redeemed by the Treasurer as per his report, 307,669.05

Leaving a balance in the Treasury of 15,377.54

The following unexpended balances of appropriation stand on the books of this office, to the credit of the several accounts named, to wit:

Roads and bridges—To Washington and Kane Counties, Feb. 13, 1878, " "	78
Penitentiary—To Penitentiary, Feb. 18, 1876, " "	1,045.84
Marks and brands—for printing Marks and Brands, Feb. 18, 1876, " "	4.10
For printing Marks and Brands, Feb. 20, 1878, " "	36.00
U. S. Courts for deficiency expenses 1876-7, Feb. 18, 1876, " "	1,452.90
For deficiency expenses, 1878-9, March 7, 1882, " "	2,442.80
Roads and Bridges—For Uintah County, " "	1,000.00
For Kane County, " "	1,000.00
For Sevier and Piute Counties, " "	1,000.00
Total.....	\$7,982.42

The following stated sums are due on Territorial and school taxes from the respective counties named, on the 31st of December, A. D. 1882, and the total may be relied upon as revenue, as probably all or nearly all will yet be collected and paid into the Territorial Treasury, to wit:

Beaver.....	\$4,230.73
Davis.....	4,647.51
Kane.....	250.40
Salt Lake.....	20,563.12
Tooele.....	254.72
Utah.....	184.45
Total.....	\$30,165.93

In addition to the above there is due on taxes prior to the year 1878, \$37,368.45, a large portion of which can never be collected. Suits have been instituted in several cases, and all the property of the parties liable has been exhausted, leaving balances that can never be collected. It would therefore be advisable for the coming Legislature to remit the amounts due in those cases and thus close the accounts. This would avoid the necessity of reporting as revenue amounts that can never be realized.

The following statement of expenses of U. S. District Courts paid by Auditor's Warrants during the years 1882-3.

First District, 1882.	Total.	Unpaid.	Paid.
Grand Jurors, Feb. term, " "	\$245.68	\$245.68	
Petit Jurors, Feb. term, " "	948.52	948.52	
Witnesses, " "	420.80	5.10	415.70
" " " "	120.70		120.70
Grand Jurors, May term, " "	148.44	16.00	132.44
Petit " " " "	391.40	47.00	344.40
Witnesses, " "	135.50	3.40	132.10
Grand Jurors, " "	26.20		26.20
Witnesses, " "	11.50	1.70	9.80
Grand Jurors, " "	431.30	3.20	428.10
Petit " " " "	220.56	8.62	211.94
Petit Jurors, Sept. term, " "	444.08		444.08
Grand " " " "	267.68	13.60	254.08
Witnesses, " "	400.26	32.50	367.76
Nov. term, " "	134.90	21.60	113.30
Witnesses, " "	292.30	10.00	282.30
" " " "	72.09	19.90	52.19
" " " "	157.90	5.10	152.80

Grand Jurors, " "	292.96	47.44	245.52
Petit " " " "	690.36	75.32	615.04

Total Abstracts, " "	\$6768.54		
Total Unpaid, " "	\$328.48		
Total Paid, " "	\$6440.06		

SECOND DISTRICT, 1882.

Jurors March term, " "	\$1,177.92	40.20	1,137.72
Witnesses, " "	916.42	11.50	904.92
" " " "	327.66	23.60	304.06
" " " "	183.40	16.40	167.00
Jurors, May term, " "	1,209.84		1,209.84
Witnesses, " "	272.04	15.10	256.94
Jurors, Sept. " "	567.68		567.68
Witnesses, Sept. term, " "	267.28	19.62	247.66
Jurors, Dec. " "	413.84		413.84
Witnesses, Dec. " "	1,230.00	57.90	1,172.10

Total Abstract, " "	\$6,566.08		
Total Unpaid, " "	\$184.32		
Total Paid, " "	\$6,381.76		

THIRD DISTRICT, 1882.