

Ward, \$10; Mrs. Sarah White, Eleventh Ward, \$25.80; Mrs. O. J. Pety, Eleventh Ward, \$16.80; Mrs. John Larsen, Thirteenth Ward, \$13; Mrs. Susan Edwards, Eleventh Ward, \$10.40; Mrs. Elizabeth White, Twenty-first Ward, \$4; Mrs. Frinkle, Twentieth Ward, \$16.38; Mrs. W. H. George, Eleventh Ward, \$4.80; Mrs. Rebecca Brinkerhoff, Nineteenth Ward, \$9.60.

The City Council met as a board of equalization for the eighth time August 26th, and for the second time there was a quorum present. Those in attendance were Mayor Scott, Councilmen Lynn, Noble, Pembroke, Karriek, Spafford, Wolstenholm, Armstrong, Heath and Pickard.

Mrs. C. Cottle owned a lot in block 26, plat G, which Mr. Clute valued at \$4,900. There wasn't a drop of water on the place, and she thought it excessive.

Mrs. Mary A. Lyon owned a piece of property in block 12, plat D, which the city assessor valued at \$7900. This was about double the county assessor's valuation, and was excessive.

Peter McCardell owned a lot on Fourth West, facing the Union Pacific track. The place wasn't worth much because of the switching going on day and night, and the county assessor valued it at \$2500. He thought this was pretty steep, but when Clute raised it to \$3,700 he thought it was time to get up and kick.

Mrs. Annie Snow objected to Mr. Clute's valuation of \$4200 on her lot in the Eighteenth Ward because it was excessive.

Mrs. Elma Johnson's lot in the same ward was valued at \$3500. This was double what it was last year and was too high.

S. M. Hannibal owned a lot in block 46, plat B, which was valued \$5600, and the tax was five times what it was last year.

Mrs. Alice Butterworth owned all of lot 6, block 47, plat A, which Clute valued at \$41,200, which was simply extortion. It was not only too high, but it was out of all proportion as compared with the assessments on surrounding property.

M. E. Pack protested against Clute's valuation of \$4,000 on his lot in block 101, plat A. The assessment was about 400 per cent higher than last year, and the county assessor's valuation on the same piece was \$1,700.

H. Brisacher made three complaints. The first was on Clute's valuation of \$5,100 on 5x5 in block 48, plat B. Mr. Brisacher had offered this for sale for \$3,500, and the county assessor's valuation was only \$4,000. On another lot in block 49, plat 4, Clute's valuation was \$9,500, which was excessive. His last was on the St. Elmo hotel property, which was valued at \$65,000. The valuation last year was \$20,000, and the county assessor's valuation this year was \$45,900.

James Sabine protested against Clute's valuation of \$9,850 on his lot in block 49, plat D.

S. M. Boyd thought Clute's valuation

of \$4,070 on a lot in block 64, plat A, was excessive. The county assessor's valuation on the same property was \$2,600.

Eber Case represented twelve and a half rods on Sixth East Street, which was valued by Clute at \$1,166 per rod, while the county assessor's valuation was \$700 per rod, and even this was high, because in November last he bought three rods there for \$300 a rod. Mr. Clute came to the conclusion that there was an error in assessing.

H. G. Whitney represented that he owned a lot in block 3, plat 1, which was valued at \$4,975. This was not only far above the county valuation, but was about 20 per cent higher than the adjoining property.

Mary C. Whitney objected to Clute's valuation of \$13,500 on lot 6, in block 88, plat A. This was away above the county valuation and more than the property would bring at sale.

S. H. Auerbach had a whole fist full of protests. Clute's valuation of the property of Auerbach & Bros. was \$759,250, as against \$741,050 by the county assessor. Last year the city valuation on the same property was \$340,000, and Mr. Auerbach suggested that Mr. Clute had better do his jumping gradually instead of all at once. He considered the valuation on several pieces of property as excessive.

Mr. Auerbach also represented J. G. Brooks, whose property was valued at about \$140,000, while the county assessor made it \$127,000. The city valuation on this same property last year was \$31,000, and Mr. Auerbach thought such jumps had a tendency to make a taxpayer's hair assume a perpendicular position.

J. C. Graham, representing the estate of W. H. P. Peck, stated that Mr. Clute's valuation on a lot 11x10, in block 88, plat A, was \$18,000. He considered this a little too high.

Orson Arnold's property on Third East Street, between First and Second South, was assessed at \$112.50 per front foot, the total valuation being over \$24,000. The county assessor's valuation on the same property was about \$16,000, a difference of about \$8000.

Edward Martin owned a piece of land on Third South, which he bought in January last for \$3,500, and it wouldn't bring that much now. Mr. Martin thought this was about \$1000 too much.

The following persons asked to have their taxes remitted on account of their inability to pay:

Mrs. James Whitworth, Twenty-first Ward.....	\$ 5.90
Mrs. H. McKinney, Eleventh Ward.....	16.40
Mrs. P. G. Hoffman, Twentieth Ward.....	9.80
Mrs. L. Sjellstrom, Twenty-first Ward.....	4.00
Mrs. Alice Bailey, Eleventh Ward.....	8.00
Mrs. E. L. Edler, Tenth Ward.....	2.65
Mrs. Abbie Piggott, Eighth Ward.....	11.20
Richard Provost, Seventh Ward.....	4.40
W. D. Owen, Seventh Ward.....	6.10
Robert Wright, Sixteenth Ward.....	7.50

A quorum of the City Council was present August 27, sitting as a board of equalization, and the following complaints were presented: President Webber, Director Geo.

M. Cannon and Elias A. Smith and Secretary Bateman, of Zion's Benefit Building Society, appeared to protest against the capital stock of the society, \$175,000 being assessed. Mr. Webber stated that it was a poor man's society and formed solely for the purpose of enabling its members to build homes and therefore to increase the taxable property of the city. The directors served without pay and the object of the society was not to make money. If it was a foreign corporation it would not be required to pay taxes under the law. If the tax assessed by the assessor should be allowed to stand, the society would have to go out of the business. The profits of the society were \$28,000, and he did not object to that being paid.

Judge Smith said the county board of equalization had remitted the assessment on the capital stock of \$175,000, and he thought the city should do the same.

Mr. Cannon said the members of the association got together and allowed one of their number to use the money of all of them to build a house. The members of the association received this benefit in turn. The man who built the house was assessed upon it and the assessor assessed upon the money of the society with which it was built. By this method, he said, the capital of the society was taxed twice.

Assessor Clute attempted to answer the arguments of the gentleman, but his effort was very weak and had the effect of strengthening the claim of the society.

Judge Smith, representing the Deseret National Bank, asked that the valuation of \$265 per share on the 2500 shares of that corporation be reduced to \$200 per share. The bank was also assessed on \$862,600 capital stock and on real estate \$28,000. Judge Smith objected to the real estate being assessed, as it was included in the capital stock.

John Lawrence owned a lot on Fifth West Street which was valued by Clute at \$3,600. He considered this excessive.

Peter Shergrin owned a lot on South Temple Street, which was valued at \$2,900. This was more than the property would sell for.

Thomas Sleight owned a lot on Pear Street, which was so situated that it could not be reached by a wagon. Mr. Clute valued this at \$2,400, while the county valuation was \$900. He thought Clute was away off his base.

Mrs. Jane B. Taylor represented that she was assessed on two rods which had been deeded for a street.

A. E. Hyde objected to Clute's valuation on his property on North Temple Street of \$23,120. The county assessor's valuation on the same property was \$8,900, and when Mr. Hyde offered it for sale last spring for \$15,000, it laid the real estate men out cold. Mr. Hyde thought \$15,000 would be about right.

A. F. Barnes owned a piece of property adjoining Davis, Howe & Co.'s foundry, which was valued at \$6000. The county assessor valued it at \$3100, and Mr. Barnes would like to find a buyer at Clute's figures.