

last year, which he considered \$25,600 too much. His property in block 58, plat A, was valued at \$950 per front foot, which was at least \$150 per foot too much. He was also assessed on one foot more than he owned.

J. G. Kimball presented the following statement:

We, the undersigned property owners on First North Street, respectfully wish to call your attention to the gross injustice done us by the city assessor in placing such excessively and extravagantly high valuations on our property, said valuations being about double the amount the property would bring if placed on the market today. The values were from 130 to 180 per cent higher than the prices fixed by the county assessor, and the county assessor has advanced the value 150 per cent over last year's valuation, and we earnestly protest against such injustice. Not only has our property been raised to an excessive value, but it is valued higher than other property in that locality, and particularly the property on the north side of the street, which a reference to the assessor's plat book will show, the north side of said street being in some instances 50 per cent lower. Our property is on the south side of First North Street, and being on a hill, the lower side would certainly be worth from 35 to 40 per cent less than the upper side of the street. We are willing to pay our just and reasonable proportion of the taxes but protest against this unreasonable and over-estimated valuation, and we respectfully ask that our valuations be reduced to a just and equitable value.—Very respectfully, T. Kessler, Jr., C. A. E. Spence, J. H. Eldridge, M. H. Kimball, J. G. Kimball, J. H. Lovendale.

Attached to this was a table showing the total city valuation of the property in question to be \$51,300, while the county assessor's valuation was \$20,100.

The following persons asked to have their taxes remitted on account of inability to pay: F. Sorensen, Third Ward, \$10.28; Ann Alexander, Fifteenth Ward, \$15; Mrs. Ann Sproat, Eighteenth Ward, \$31.20; M. G. Atwood, Eleventh Ward, \$22.80; Mariam Rose, Twelfth Ward, \$12; John Kingdom, Nineteenth Ward, \$12; Mrs. A. Erskine, Twentieth Ward, \$17.28; Henry Patten, Eleventh Ward, \$15.60.

The Board of Equalization was fairly deluged with protests against Assessor Clute's valuations, August 29th. Mayor Scott presided, and Councilmen Lynn, Noble, Penhroke, Wolstenholm, Karriek, Pickard, Heath and Spafford were present. The railway companies made vigorous protests and lawyers Harkness and Williams denounced the unjust valuations.

Judge Harkness took the floor first, and read the following statement:

The City Council of Salt Lake City, sitting as a Board of Equalization:

The Rio Grand Western railway

company complains of the assessment of the lots and blocks named in the annexed schedule and asks an abatement of the assessments. The system on which the assessments is made, as your petitioner believes, is erroneous, and leads to unjust and oppressive results. The lots are assessed, the improvements, the track as another improvement, and the machinery separately. In assessing the lots no deduction is made for the right of way which should be a part of the mileage. All these lots are held for present or future use in connection with the whole line of road. The company cannot sell them and no one would buy them. What they might be worth if the railroad is removed is not material, for it is an impossible case. There must be a difference in the conditions between property held only for a special use and which cannot be bought or sold, and hence has no market value, and property which can be bought and sold and put to any use the owner may choose. The value by front foot may be applicable to the latter kind of property, but such a system of valuation should not apply to property which cannot be sold by the front foot, and can only be sold or used in connection by the whole road. The valuation by mileage should cover all the road used for right of way, and such accessories as are necessary to operate the road, and as to other property for shops, etc., it should be taxed at what it is reasonably worth to the whole road. If property in the vicinity raises in price, the owner of railroad property cannot get advantage of it, because it cannot sell.

Even if the assessment is right in theory, the valuation is 50 per cent too high. The schedule annexed shows the county valuation of the same lots, which was made at \$279,100, and abated by the board of equalization to \$259,100. The city valuation on the same property is \$484,000, about 45 per cent above the county assessments. The company regards county values too high, and that the city valuation should be reduced at least to that of the county. Respectfully submitted,

THE RIO GRANDE WESTERN RAILWAY CO.

Per Bennett, Marshall & Bradley, Attorneys.

Attached to this statement was a schedule showing in detail what was set out in the statement.

Judge Harkness said that Clute's method of assessing railroad property was altogether wrong and unwarranted. The statement read was true, and he suggested that, if the board was not familiar with the property, they should appoint a committee to investigate.

Mr. Williams followed next for the Union Pacific, and he was armed with the following statement:

To the City Council of Salt Lake City, Board of Equalization:

Gentlemen.—Referring to the valuations for city assessment for 1890 placed on the following items of Union Pacific (Oregon Short Line & Utah & Northern Railway) property, viz:

Block 8, plat A.....	\$149,500
578 mile track.....	57,800
5x20 and 5x10, lot 4, block 65, plat A, and 10x11, lot 5, block 65, plat A.....	49,500
Lots 2, 3, 4, and 5, block 98, plat A.....	63,000
Lots 1, 7, and 8, and 140x 830, lot 6, block 80, plat A.....	96,000

These valuations, except on tract 1, are about 80 per cent greater than the amounts placed on the property by Salt Lake County, and it is respectfully asked that the valuations be reduced as follows:

On lands in block 83, A, to \$90,000; on lands in block 65, A, to \$20,000; on lands in block 98, A, to \$30,000; on lands in block 80, A, to \$50,000.

We believe this request to be reasonable, after considering the circumstances, the comparisons and the principles which we think should govern in assessing property of this class.

We believe that in assessing such depot lands an allowance should be made for a reasonable right of way as belonging with the track and being assessed with it separately at a rate per mile. We believe it to be fair in such cases to allow a difference of at least 100 per cent in favor of the railway as against adjoining business property, as railway property is used for railway purposes only, and the adjoining property is affected favorably for business purposes in a greater proportion by reason of the location of railway tracks.

Attention is called to the fact that about one-half the distance covered by the 5½ miles assessed at \$10,000 per mile is outside the platted limits of the city, which districts derive but little benefit from the city tax, and in which the city valuations are generally understood to be (very properly, we believe) very much lower than the county valuations. Ten thousand dollars per mile for track was the amount returned by the company, but at that time there was general confusion concerning the interpretation of the new law, etc., and many valuations at first placed on railroad property have been decreased largely by the various county boards of equalization.

In view of the above, and in consideration of the poor condition of the track on January 1, 1890, and the reconstruction of the track and yards now under way (which will make practically a new road before next year), we request a reduction on track to \$8,000 per mile, if the distance is allowed to stand as at present assessed.

Very respectfully,

ALBERT WOODCOCK.

Tax Auditor.

P. L. WILLIAMS, Attorney.

Mr. Williams said that from the earliest times the tax gatherer had been an unpopular personage, and Mr. Clute bid fair to increase the ancient odium attached to the office. He had proceeded to assess railroad property not authorized by law.

Mr. Williams also objected to Clute's assessment on the capital stock, etc., of the Utah National Bank. That institution commenced