

boxes of machinery obstructed, the street near the silk factory, and asked that they be removed. Referred to the marshal.

L. P. Kelsey and others asked that the grade be established on West Temple street, between First and Second South streets. Referred to the committee on streets.

Mrs. M. A. Johnson and others asked permission to establish a refreshment stand in Liberty Park. Referred to the mayor.

Thos. S. Snarr and others asked that the water mains be extended on Sixth South street, from First West. Referred to the committee on waterworks.

Fred. Wanless and 82 others protested against granting the Rapid Transit Company's request for a switch from the Oregon Short Line and Utah & Nevada road on Seventh South street. Filed without reading.

Joseph Booth and others protested against granting the water mains extension on Eighth East street, asked for by E. B. Aspnwall. Referred without reading to the committee on waterworks.

Wilkinson Brothers were granted permission to pile building material near the corner of First West and Second South street.

J. H. Paul and about 60 others presented the following:

SALT LAKE CITY, May 17, 1890.

To His Honor the Mayor and Members of the Council of Salt Lake City:

Gentlemen:—Your petitioners respectfully represent:

1st—That the water of Emigration Canyon belongs by right of acquiescence, ownership and use, to the people of the First, Second and Tenth wards of this city.

2nd—That Emigration stream is the most natural and convenient source of a supply of hydrant water for the said wards, and especially for the First and the Tenth wards.

3rd—That this water is comparatively pure and wholesome, the water of only one tributary containing much lime, and that stream can be diverted.

4th—That the expense necessary to bring the water from the canyon into a reservoir on the east bench, in wooden pipes or flumes, and from the reservoir down the main streets of said wards in iron mains would not be great and might be undertaken at once by the city authorities.

Your petitioners therefore ask that this matter be accorded consideration by your honorable body at an early date that they may know whether or not the city authorities will undertake the work this season.

And your petitioners will ever pray for your favorable action.

Referred to the committee on irrigation.

Robert Johnson and others asked for a corrected deed to certain property. Referred to the city attorney.

M. W. Johnson and other property owners on Third West street, between First and Third South, stated that the street in front of their premises had never been sprinkled, and asked that the sprinkling tax be remitted. Referred the mayor, with instructions to enforce the contract with Mount and Griffin.

McClellan and Smith were granted permission to pile dirt from a cellar on First South street, near Main, for the period of ten days.

The Salt Lake City Railroad Company signified its acceptance of the franchise granted on May 20th, with the provision that a per capita tax be not assessed except on fares collected on the division. Filed.

Governor Thomas said his name was on the petition for a driving park in Liberty Park, for the purpose of speeding horses. He thought some place should be provided; but he did not want the rights of the people interfered with in any way. If there was to be any conflict, he thought the Park should be reserved for the purpose for which it was procured for the use and benefit of the public.

The city attorney reported "An ordinance establishing a driving park in Liberty Park, in Salt Lake City," "An ordinance amending section 46, chapter 28, of the revised ordinances of Salt Lake City," "An ordinance to prevent interference with fire alarm and fire alarm key boxes;" and "An ordinance providing for making gas, water and sewer connections on streets proposed to be paved, and across the sidewalks thereof."

The ordinance relative to a driving track in Liberty Park was tabled by a vote of five to four.

The other ordinances were laid on the table to come up in their order.

A form of notice of assessment for paving streets and sidewalks was also submitted by the attorney, and adopted.

The city engineer reported Commercial Street grades and cost. The cost of asphaltum paving 2½ inches thick, is about \$7000, and gutters and curbs, \$2500. Filed.

The city engineer reported that Elias Morris had done paving to the amount of \$7571.60. With 25 per cent retained, and the amount already paid deducted, there was \$4712.70 due. Filed.

Engineer Dorenius reported that 203½ feet of the tunnel in City Creek canyon had been completed, and that \$170.52 was due to J. W. Snell. Report filed.

W. A. Stanton asked that an additional engineer be appointed for steamer No. 2, at \$75 per month, and that a team be provided, to be stationed on Second East Street, between First and Second South streets; and also requested \$1500 for a steam heater, etc. Referred to the committee on fire department.

W. H. Ryan asked for a \$5000 appropriation for the waterworks. Granted.

Chris Diehl presented the following communication:

To the Hon. Mayor and City Council of Salt Lake City:

Gentlemen:—As the time for making assessments for water rates for the fiscal year beginning July 1, 1890, is drawing near, I deem it my duty to report to your honorable body, the condition of affairs in my office, and at the request of the committee on waterworks, to make such suggestions and recommendations for your consideration as seem to me proper and best for the management of this department of the public service.

I desire to call your especial attention to the unbusiness-like way in which the accounts of this office were kept by my predecessor, the gross inequalities in the existing water rates and the difficulty experienced in collecting water rates assessed by the prior occupant.

When water mains are laid or about to be laid the city assessor and collector levies an assessment on the property owner benefited by it which is known as the special water mains tax. The tax is paid and the collector hands a list of the taxpayers to the city auditor, who enters the names in a petty ledger, giving each credit for the amount paid. From this ledger the as-

essor and collector of water rates, takes the names of the creditors and enters them in his assessment book. When the rates are payable he issues receipts for the amount due from each water taker and delivers them to the city auditor, who charges the amount against the water taker in the ledger. At a convenient time the auditor balances the ledger accounts and mails a statement to each debtor.

The former auditor mailed some of these statements up to January 1, 1890, and the only record of them in this office is to be found in a letter press copybook, the figures in which copy being so indistinct as to be scarcely decipherable. The debtor is supposed to call and settle, but while some have done so, the large majority have not. No further steps than the sending of these statements have been taken.

There are now 1112 such petty ledger accounts, and if the present increase of water takers continues, which, judging from the extensions of water mains, it undoubtedly will, the auditor will have to keep accounts with more than two thousand citizens at the end of the present year. That in itself is work enough for any one good bookkeeper at nine hours steady labor per day.

During my short term of office I have written 817 receipts for parties who have credits on the books of the city corporation for paying for water mains. For these I hold the receipt of Mr. Wells, the former auditor. The 817 receipts are laid away in the city hall vault and have not yet been entered in the petty ledger, simply because the present auditor, Mr. Hoak, is so crowded with other work that it is an impossibility for him to do it or even attempt to commence it.

Owing to this credit system many house owners have not bothered themselves about the payment of water rates, and the city by reason of its failure to balance these petty ledger accounts at regular intervals has allowed many water takers to become indebted to the corporation.

There are in the books, quite a number of water takers, who owe from \$25 to \$50, simply because they were not notified at the proper time of their indebtedness. The only means to enforce payment is to turn the water off from the particular premises owing for water rates. The execution of this section in the ordinance in this instance is anything but pleasant, more especially so when the fact is taken into consideration that within the last few years many houses have frequently changed ownership. It is a question for the city attorney to decide whether the corporation can legally collect money from a citizen for something he has not received, and which should have been collected from the party who enjoyed the use of the water.

Another point to which I desire to call your attention is the fact that the credits for laying water mains are all considered personal and therefore assignable. That is to say, if John Doe should pay for laying water mains in front of different lots in various parts of the city, the credits would not necessarily attach to the lots, but go to John Doe individually, so that he could offset all the water rates on one lot for twenty or even thirty years and leave the other lots subject to the annual assessments and payments of water rates. I can find no ordinance or resolution to this effect, but it appears to be a well established custom.

The assessment book turned over to me is a veritable curiosity. The several items which have been assessed, the amounts, and many of the names are mostly entered in pencil. The number of the receipts is written in red ink above the pencil-entered amount. No date when payment was made is given, which can only be found by searching the corresponding number on the stub in the receipt book. Owing to this method of keeping the books it would require an expert to ascertain the correctness of the transactions of the office. You will perceive that the system is altogether irregular.

My predecessor from July 1, 1889, to February 24, 1890, collected for water rates \$11,599.45. The ordinance requires that he should pay over to the city treasurer monthly or oftener, the collected money continuously from August, 1889, to the time he went out of the office on February 23rd, 1890, but the books show that the first payments he made for the fiscal year 1889-90, was on February 17, 1890, when he paid over \$10,636.90, and from that date to February 23 he paid over in three payments \$902.55, a total of \$11,599.45. During my short term of office I have made sixty payments to the city treasurer amounting to \$11,775.20. For eleven months and ten days the collection amounts to \$23,374.65. There is yet due \$798.30 from eighty-two water-takers, about