

fixed by the assessor must not be reduced but may be increased by the board of equalization. The county court shall furnish to the assessor a suitable book or books, conveniently ruled and headed, for designating the property to be assessed, which shall constitute the assessment roll.

Sec. 5. That a new section numbered 2026a is hereby enacted as follows:

Sec. 2026a. Any property wilfully concealed, removed, transferred or misrepresented by the owner or agent thereof, to evade taxation, upon discovery, must be assessed at double its value.

Sec. 6. That a new section numbered 2026b is hereby enacted as follows:

Sec. 2026b. Any property discovered by the assessor to have escaped assessment for the last preceding year, through the fraud or wilful neglect of the taxpayer, if such property is in the ownership or under the control of the same person who owned or controlled it for such preceding year, shall be assessed for the year in which discovery is made at double its value.

Sec. 7. That a new section numbered 2026c is hereby enacted as follows:

2016c. The assessor and his sureties shall be liable on his official bonds for all taxes on property within, or known to the assessor to be assessable within, the county, which, through his wilful failure or neglect, is unassessed, or which has been by him wilfully assessed at less than the cash value.

Sec. 8. That a new section numbered 2026d is hereby enacted as follows:

2026d. The prosecuting attorney of the respective counties must, after the assessor completes the assessment book for the year, commence an action on the assessor's bond for the amount of taxes which it may come to his knowledge have been lost from such wilful failure or neglect to assess taxable property and from assessing property at less than cash value.

Sec. 9. That Section 2027 of said laws is hereby made to read as follows:

Sec. 2027. The county court of each county shall, on the return of the assessment roll, appoint a time to hear complaints, determine the assessor's and collector's compensation, also determine the rate per cent. of the county tax for the current year. The clerk of the county court shall, within twenty days after the receipt of the assessment roll, set the amount of tax in the proper column, opposite the name or description of property and furnish the collector with said assessment roll. On receipt of the assessment roll from the clerk, the collector shall furnish to each taxpayer by mail, postage prepaid, or leave at his residence or usual place of business if known, a notice of the amount of tax assessed against him and of the day fixed by the board of equalization for hearing complaints, which notice shall be mailed at least ten days before the first day of hearing, and return said assessment roll to

the county court, who shall constitute a board of equalization, and shall have power to determine all complaints made in regard to the assessed value of any property, and may change and correct any valuation either by adding thereto or deducting therefrom. Upon the hearing of complaints, the board may subpoena and administer oaths to such witnesses, hear and take such evidence in relation to the subject pending, as in its discretion it may deem proper. And if the board of equalization shall find it necessary to add to the assessed valuation of any property on the assessment roll, they shall direct the clerk to give notice to the persons interested, by letter, postage prepaid, deposited in the postoffice or otherwise, naming the day when they shall act in the case, and allowing a reasonable time for such party to appear.

During the session of the board the assessor shall be present, and shall have liberty to make any statement touching questions before the board. The board may remit or abate the taxes of any insane, idiotic, infirm or indigent person to an amount not exceeding ten dollars for the current year.

The county court must provide maps for the use of the assessor, showing the private lands owned or claimed, in the county, and the divisions and subdivisions of the survey and maps of cities, towns and school districts must, in like manner, be provided, and a duplicate set of maps for the collector, where the office is separate. The cost of making such maps shall be borne equally by the county and Territory.

It shall be sufficient in the case of the assessment of property to any corporation, company, firm or association, to address such notice to the president, cashier, superintendent, manager or agent of the corporation, company, firm or association assessed, at its principal office of business.

Sec. 10. That section 2030 of said laws is hereby amended to read as follows:

2030, § 19. On receipt of the duplicate roll with warrant attached, from the clerk of the county court, the collector shall proceed to collect the taxes, and shall furnish to each taxpayer, or leave at his residence or usual place of business, if known, a notice of the amount of tax assessed against him and when and where payable, and any and all taxes remaining unpaid after the thirty-first day of October of each year shall be delinquent.

Sec. 11. That a new section numbered 2030a is hereby enacted as follows:

2030a. The collector shall on or before the first day of December of each year, publish in alphabetical order a delinquent tax list showing the amount of Territorial, school and county and special district school taxes assessed against each delinquent in his county. Said list must be published for the period of ten days in a newspaper having a general circulation in the county. On the third Monday of December of each year the collector shall expose for sale,

sufficient of such delinquent's real estate, provided that the personal taxable property of such delinquents has been first exhausted by a levy and sale, and for that purpose the tax on the real estate is made a lien on the personal property to pay the taxes and costs, at public auction, at the front of the county court house and sell the same to the highest responsible bidder for cash, and the collector shall continue to sell from day to day until the property of such delinquents is exhausted or the taxes and costs paid. The collector shall receive costs as follows: For each certificate of sale, per folio, twenty-five (25) cents. For publishing the name and amount of taxes due from each delinquent, one (1) dollar. For filing certificate for tax sale with the county recorder, fifty (50) cents.

Sec. 12. That a new section numbered 2030b is hereby enacted as follows:

2030b. Where personal taxable property only is assessed, and the tax becomes delinquent, it shall be the duty of the collector to levy upon enough of the personal property to pay the taxes and costs and proceed to sell the same as herein-after provided.

That he shall give notice of the time and place of sale and the kind of property to be sold, by posting notices of said sale in not less than three public places, one of which shall be posted in the precinct in which the taxpayer resides. Said notices shall be posted not less than ten days prior to said sale.

The collector shall be entitled, as costs, to the same fees as a sheriff or constable for like services.

The collector shall issue to the purchaser a certificate of sale, reciting the facts therein, which said certificate shall vest the title in said purchaser. Collections made under the provisions of section 2026 of the Compiled Laws of Utah of 1888 shall be at the rate per cent. of the previous year. Whenever property shall be sold for taxes, the amount, if any, remaining over and above the tax and costs, shall be paid into the county treasury, subject to the order of the person whose property was sold.

Sec. 13. That section 2043 of said laws is hereby amended by adding thereto two subdivisions numbered 11 and 12, as follows:

The terms value and fair cash value mean the amount at which the property would be taken in payment of a just debt due from a solvent debtor.

12. The term credits means those solvent debts owing to the person, firm, or corporation, or association, assessed. The term debts mean all liabilities owing by the person, firm, corporation, or association.

Sec. 14. This act shall take effect upon its approval.

Approved March 13th, 1890.

WASHINGTON, March 25.—The Secretary has approved the report of the board of officers appointed to witness the tests of the pneumatic dynamite guns of the cruiser *Vesuvius*.