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CITY EQUALIZATION BOARD.

Business Transacted Before It at Last Night's Session.

NATIONS BANK PROTEST.

Opinion of the City Attorney on the Objections Made by Other Banks to Taxation.

The City Council again sat as a board of equalization last night, Councilman Westfield in the chair. The members in attendance were: Beardsley, Lawson, Hardy, Evans, Fish, Horn, Stansell, Loofbourow and Heles.

NATIONS BANK PROTEST.

Zion's Savings Bank and Trust company assessed as follows: Real estate, $30,000; improvements, $70,000; personal property, $262,000; city tax, $200; school tax, $[illegible]; total tax, $[illegible], filed the following protest:

To the Board of Equalization:

Gentlemen—The position of Zion's Savings Bank and Trust company, a corporation, respectfully shows:

That said corporation, your petitioners, has been assessed with real estate in the sum of $30,000, and the improvements thereon at $70,000, and personal property to the value of $262,000.

That under the provisions of division 13 of section 2576, Compiled Laws of 1888, of Utah Territory, mortgages and trust deeds on real or personal property, and the debts secured thereby, are exempt from taxation, whether such property was assessed to mortgagor or mortgagee.

That all of the capital and surplus of your petitioner, except that invested in real estate and improvements above mentioned and the cash on hand or herein after stated, is all loaned and secured on real estate, mortgages and deeds of trust.

That the real estate upon which the same is loaned is taxable.

That your petitioner had on hand on the first Monday in March, 1892, only the sum of $10,000 in cash.

Wherefore, your petitioner prays that its taxes be reduced so as not to include any personal property, except the said sum of $10,000.

GEORGE M. CANNON,
Cashier of Zion's Savings Bank and Trust Company.

Cashier Cannon and his attorney, Mr. Barber Ferguson appeared personally in behalf of the bank. Mr. Cannon said that he did not make a return on the blank furnished by the assessor. He made his return to the assessor personally when he called, and then expressed his willingness to be sworn to it.

Attorney Ferguson said that the objection of this bank was somewhat different from the others. The bank, he said, was not required to make a return of its property not taxable, and money loaned on real estate was not taxable. He thought it would be well for the board to consider this complaint and save to both the city and bank the expense of litigation.

The complaint was referred to the city attorney for an opinion at the evening's session of the board.

CITY ATTORNEY'S OPINION.

The following opinion from the city attorney was read:

Mr. Lorenzo, Assessor and Collector:

Dear sir—You handed me yesterday the petition of a number of the banks and bankers filed with the City Council asking a reduction of their assessments, they claim they have been discriminated against in the assessment for the year 1892. They say the property of said banks is said banks have been assessed higher than money and other capital in the hands of individuals and other corporations."

The intention of the law is that all capital and property should be assessed equally. The capital provided that property should be assessed as nearly that as is actual cash value, and at such place prior to the time of assessment. The above provisions provide entirely upon the facts. The national banks, as also their stockholders, are especially protected by such provisions, especially by section 5219, revised statutes of the United States. The note should of the bank believe the board of equalization, which, if it should be convened or convened, it should be referred at our opinion.

I am informed the national bank section of Utah is contained in section 2576, Compiled Laws of Utah, 1888, page 1076, by the law of 1888, page 31, which adds to and section 2576 subdivision 13, in which mortgages and trust deeds are exempt from taxation.

The law of Congress expressly permits national banks from loaning money on real estate equal to their capital, and they are equal thereunder of the law of 1888 by violating the law of Congress and have acted the equivalent of a jur. [illegible] I am informed in this that are not entitled to exemption for of an exemption on paying taxes on any capital loaned upon real estate already. The banks claim also this advantage of their own being.

I again repeat that the laws and assessments are equal as regards my person and property, and that discriminations should not be made in my case.

Section 2576, compiled laws 1888, provides that "the property, real and personal, of corporations shall be assessed and the tax collected and paid as such property was assessed to individuals."

Section 4 of the law of 1888, which amends section 2576 of the revised laws of Utah, provides among other things that "banks shall be assessed for taxes upon other in each taxpayer, who shall list the same up with a statement of all his taxable property and income it be liable on. The officer shall have the blank at the residence or place of business of the taxpayer, which shall be filled out and returned to the officer within twenty days from date of notice, and any person, corporation, firm or association who has been furnished with a blank, who neglects or refuses to return the same properly filled in, with a list of taxable property of such person, corporation, firm or association as provided in said section, the officer shall make a list of the same of the property of such person, corporation, firm or association, as provided in said section, and the assessment so made shall be conclusive for the purpose of taxation, and may be increased."

I take it this section applies to all the participating banks, whether private or corporation.

If among the petitioners any of them have failed to make any such return as required by the section above referred to, and the assessor made the assessment as in said section specified, I do not think any reduction can be made or that such are entitled to relief.

As to the other question, I do not find any law exempting property belonging to private citizens from taxation. The law covering exemptions is long as section, so far as I have been able to find, is contained in section 2576, Revised Compiled Laws, 1888, subdivisions 1 of and section, which is as follows: "Property owned by the Territory or by any county, city or school district is exempt." Subdivision 4 refers to property used by any religious denomination as long as used for public worship and not for income in lieu thereof. This subdivision excludes the residence of the minister, etc., and makes it taxable. In other words the property of the church is exempt. I understand that the property claimed as exempt in this particular case is residence property and used as such, but is claimed, as I understand, because mortgaged on the same for money borrowed to build the residence. I do not think this property is exempt from taxation.

E. D. HOGE, City Attorney.

This opinion refers to the protests of the city banks filed a few days ago. The latter part of the opinion was called forth by the protest of the Salt Lake Academy against the taxation of a building upon their land used for residence purposes, in the discussion of which the question in regard to the taxation of parsonages was also raised.

Considerable discussion followed after which the city attorney said that the banks were coming here on the simple proposition that they were assessed higher than other incorporated capital. If that were true, the assessment would have to be equalized. That was all there was in this protest.

ABATEMENTS.

The following abatements were allowed:

Name and Cause.	Tax.	Interest.
Ellen Eastwood, widow	$ 4 20	$ .14
John H. Lawrie, infirm	1 60	2.72
Ezra Mahon, widow	15 18	1.00
Mary E. Thomas, widow	4 20	1.00
Mrs. William Fairey, widow	15 60	1.00
Mrs. E. J. Brunner, widow	8 25	1.00
Eugene E. Hall estate, minor child	11 40	2.00
Joseph Bailey, minor	4 10	4.00
Amelia Burnham estate, minor child	2 00	1.00
Mary E. Hines, widow	7 35	1.00
Mrs. Ann Wright, widow	1 50	1.00
Margaret Valentine, widow	14 40	1.00

APPEALS.

The following appeals for abatement were referred to the committee:

Name and cause.	Tax.
Mrs. F. J. Lawson, widow	$1 20
Mary A. Brown, widow	16 40
Mrs. G. W. Fisher, widow	4 40
Mrs. L. C. Alexander, widow	10 70
Catherine Brown, widow	4 20
Catherine H. Anderson, widow	1 20
Margaret Graham, widow	4 40

COMPLAINTS.

The following complaints of over assessment were reported to the assessor:

John H. Jones	$20 30
Lorenzo Snow	10 14
Hunter City	10 00
Jane Wright	8 00
Hunter Bank	4 00
Bessie A. Sanders	10 14
A. Lewis Rogers	10 00
Mary E. Jones	20 40
William Jones	10 00
Patrick Lynch	10 00
Carlos Flagstad	10 00
C. A. Carlson	10 00
A. Barnick	10 00
William H. Folsom	20 00
Jesse N. Smith	20 00
Jared B. Hampton estate	10 00
Joseph Bowring estate	10 00
Jane Fenn	10 00
C. L. Anderson	10 00
Ellen Jones	7 50
C. H. Jones	10 00
James A. Fennell	10 00
Thomas Jones	10 00
E. A. M. Fennell	10 00
E. A. M. Fennell	10 00

The assessor was instructed to correct and report to the board such inaccuracies to might come to his attention with reference to clerical, double assessments, etc.

The board adjourned until this evening at 7:30 o'clock.

TERRITORIAL FAIR.

Hon. John T. Caine's Special Premium.—Other Prizes.—Notes.

The following letter has been received at Territorial fair headquarters. As it is upon a subject of interest to farmers and fruit growers, we invite their attention to it:

In presenting the interests of your Agricultural fair, an exceedingly opportunity will be presented to produce the best specimen of cereals for the World's Columbian exposition.

The agricultural productions of the United States differ so widely on account of varying conditions of the soil, climate and culture, that almost every locality can be considered of special merit, and while cereals in duplicate elsewhere, it would be the desire of every patriotic citizen to have our county and Territory represented as fully as possible at the Columbian exposition.

I am constantly anxious to have a complete Industrial display from every county in Utah, and will be glad to correspond with you and others in securing fine exhibits.

We propose to interview some of the prominent farmers and vegetable growers, horticulturists, amateur collectors of the place, and others interested in horticulture, and invite an expression of their views as to the advisability of making an exhibit at the World's Fair. They could collect for your fair with a view to also making an exhibit here.

In the meantime we might ask that we are now arranging for specimens of plants which have witnessed conservatories, which could be spared from the parent stock, that would be exhibited on the fair ground with name and address of species attached. They would be carried to more per for awards, and would surely be a source of pride to the exhibitor and his friends.

Circulars, pamphlets and other printed matter will be cheerfully sent to all who may apply for them.

J. M. TANNER,
Chief Dept. of Horticulture.

Dr. John H. Park was very anxious at first, about the condition of his educational department, owing to the limited time his appointment left in which to get to work with a wife and already his department is up with the rest. He labors under the disadvantage of having the work to do at holiday time, but he will no doubt have a fine exhibit. He will probably use the south wing of the exposition building. He has sent out the following letter to county school superintendents:

I send you today copies of the premium list of the Utah Territorial Fair for 1892 with additional pages of class M, specified flowers, appertaining the educational department, for distribution among teachers and others of your county most likely to take an interest in the exhibition. I hope you will organize a science for this department and that you may succeed and will be your efforts to make it a success. Tell as great an exhibitant for your county as possible.

You will please bear in mind that the fair opens on the 6th of October next and this is the best opportunity for the county will have inside the World's Fair at Chicago next year to show its ability to make a worthier display at 1893 exhibition. May we not rely on your cooperation? Please let us know as soon as convenient.

Though it should not be so soon, yet as soon as you could well, it will contribute a lot. A valuable one [illegible] the general exhibit and which our commissioners for the World's fair to know somewhat definitely on what they can rely.

The further information regarding the matter above.

JOHN H. PARK,
Superintendent Educational Department Utah Territorial Fair.

NOTES.

Entries are already being made in the horse and cattle department.

Hon. John T. Caine offers $25 for the best essay, not to exceed 2500 words, on "The Value of an Agricultural Education to Utah Boys," written by a native born citizen of Utah, said article to be published first in the *Deseret Journal*.

Sixty dollars have been raised for Walden's quartette.

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A MYSTERIOUS DEATH.

An Aged Lady Meets Her Death in an Unconscionable Manner.

There are at present a few cases of diphtheria in Provo, and a few days ago Pearl, the infant son of Mr. and Mrs. S. K. King succumbed to the dread disease. Mr. and Mrs. King have only been in our midst for a short time, having recently come in from Colorado. In their sad affliction they have the sympathy of the whole community.

D. R. Hoxie spent Sunday in the capital.

County Recorder Halliday went to Salt Lake yesterday.

Mr. Ed. Alsop, correspondent for the Salt Lake *Herald*, visited the capital yesterday.

The new Baptist church on K street is nearing completion. The spire is now being built.

The Woman's Suffrage Association will have an excursion to the lake on Saturday, August 27th.

In Commissioner Dudley's court yesterday considerable business was transacted, and several new cases filed.

Attorney A. D. Gish vs. Walter Taylor. The plaintiff asks for $10.00 for services rendered.

E. C. Hall vs. A. E. Linklitter. A suit on a promissory note for $20.00 which plaintiff claims is now due and owing.

Provo Coop. vs. James Thompson. This suit is brought to recover a small amount for goods sold and delivered.

The American Rubber Co. vs. James Thompson, in which plaintiff demands judgment for $172.90.

Keokuk Stove Co. vs. James Thompson. A suit on account to recover $[illegible].

Daily Trowbridge Manufacturing Co. vs. James Thompson. A suit on account for the sum of $[illegible].

An old lady by the name of Larsen was found dead in her bed on Sunday afternoon. She was covered with blood and presented a sad and frightful appearance, but upon examination, no marks of violence were found—and her death is shrouded in mystery. It is supposed she was thrown down and hurt by her cow, but the animal is so gentle, it hardly seems probable. The lady was seventy years old, and resided in Provo until the boom came, when she sold and went to Salem.

Our city council held a long session last night and considerable business was transacted. The question of paving was discussed, but nothing definite done.

PROVO, August 23, 1892.

Station House Protest.

The following petition has been sent into the City Council:

SALT LAKE CITY, Utah, Aug. 23, 1892.

To the Honorable Mayor and City Council of Salt Lake City:

Gentlemen.—We, the undersigned business men of your city, occupying the buildings on and adjoining the southeast corner of Main and First South streets, and fronting on the same, do most respectfully call your attention to the serious loss resulting from the sidewalk and access to most of the south entrance of the Utah National Bank and which has been so almost for more than one year past and as it has been occupied by the Salt Lake City Street Railway Company we do not see that we believe that this is the only construction work on the streets which your municipal has not required, and, being satisfied that from the most equitable corner in the city, it is a great nuisance to the undersigned as well as to the general public that it encourages idlers and disorderly people to congregate, and drays, hacks and carriages to so block the way as to endanger life and inconvenience our customers, that we are paying a high rent for our place of business and not obliged to exhibit patrons of our building and that the inconvenience caused by our tenants by reason of the nuisance is so great that one of our tenants has notified us that unless the street is removed or close, he will have to vacate his premises, as the crowd of hackers and street railway employes is so great and continues so close before, that he has prevented customers from entering his premises, and without would therefore be of a total of loss yet known, without stating the people interested that the Salt Lake City Railway company are not and never have been owners of same, nor did they pave the street in question, but with our permission or consent, that they have been asked repeatedly to remove the same and have put down to, and that we are obliged to pay for same, which is 12 and we to have the same removed.

Very respectfully submitted,

THE UTAH NATIONAL BANK,
C. S. WEBER,
H. HOWARD,
MRS. E. F. SPENCER,
Zion's Co-op. Mer. Institution Co.,
J. J. DILLON,
JOHN SCHEMPP.

[illegible]

The poultry products of the Dallas district had a farm value of at least $[illegible] last year, and no less than 36,000,000 dozen eggs were imported at a cost of fifteen cents per dozen, or nearly $[illegible], while the average annual value of such importations during the last four years has been $2,216,[illegible].

The Texas Journal says: "For under-lay poultry, especially eggs, we would advise the Longshan breeds. Mr. Le Plunkett, of Dallas, South Dakota, would report to Wood Brothers' Farmers' journal."

It is reported that there include in the Utah state forestry in making affidavit paper for photographers has been appointed $[illegible] annually.

The Poultry World advises: "Generally feed in the morning and the most good at night, chopped fine, if not so cooked were placed in the scratching place to give them exercise during the day."

Sore milk will bring better returns in eggs than in any other way.

In buying birds at eggs go to some reliable breeder who has his reputation at stake.

Opera Thompson claims to have discovered the key which will unlock the mystery of the Mound builders and prehistory of the United American description.

REPUBLICAN RALLY.

Interesting Meeting of Members of the G. O. P. in the Old Federal Court Room.

The principal features of last night's Republican rally, held in the old Federal court room, were the christening of the hall, and the presentation, by Mrs. Arthur Brown, of her gilded Republican banner. The hall was well filled and the audience throughout the meeting displayed much enthusiasm.

John M. Zane, who was in the chair, introduced

HARRIS. PRATT

as secretary of the Republican League Clubs of Utah. Mr. Pratt responded with a review of the history of league clubs in the United States and concluded by soliciting the cooperation of all Republicans in the advancement of the G. O. P.

The Republican Glee Club, consisting of Messrs. Spencer, Gray, James and Ashworth, rendered a campaign selection, which caused much enthusiasm.

The presentation of Mrs. Arthur Brown's beautiful banner—a gift to the Republican League Clubs—was made by Mr. Critchlow. Chairman Zane accepted the present in a characteristic little speech.

CAPT. TAYLOR,

in response to a call, took the floor and spoke ardently on the principles of Republicanism, closing with the hope that after November next, Grover Cleveland would retire forever from public life.

Judge C. W. Bennett, chairman of the Territorial Republican Committee, said he was happy in the thought that the party had at last formed the nucleus for a thorough Republican organization throughout the Territory. The Judge considered that all the material interests of Utah hinged on the principle of protection. He wanted the Harrison and Reid clubs to join in the work of thoroughly organizing the Territory.

JUDGE BOREMAN

was called from the audience and, after an unavailing protest, took the stand. "I am a Republican," said he. "Whether Utah be a Territory or a State, I am a Republican. There were enough disciples in the field, the Judge, was good to say, to convert all who had Republican inclinations.

MR. VARIAN.

At this juncture there were loud calls for "Varian," and when the outburst had subsided a little the ex-Liberal statesman took the stand. "All hail," were his first words, and they called forth quite a spurt of applause, "we meet on the broad plain of Republicanism. Continuing, he said briskly, "Let the dead past bury itself." As a Republican, I have felt for the past ten years that there was something in my life being stifled, and I have felt that I would be willing to join hand in hand with my fellow citizens of Utah." He was not going to consider the matter of how much or how little a tin cup or frying pan should cost, but rather be worthy that with the great principles which affect this great nation."

JUDGE HENRY CROCKER

said: "I am endeavoring to teach the young people the doctrines of Republicanism, and my hopes of success are increasing." The Democratic party promising everything and doing nothing, and its theories of perfect liberty that could not exist, would not, in the opinion of Mr. Smith, capture the people of Utah.

SECRETARY SELLS

spoke briefly, saying, How can Utah, with her lead, wool and sugar interests, be anything but Republican?

The Glee Club sang energetically a campaign ballad, and the crowd departed peacefully and contentedly to their homes.

A Bad Team.

Uncle George—I hear you have been thrashing.

Little Pete—Yuth, thir; I went in a wood with a bad team of oxen.

"A real team of oxen, was it?"

"Yuth, thir. It went wiltout a strong."—Good News.

TERRIBLE ITCHING.

Cured Everything Five Months. In Three Weeks not a Scar of Pimple. Cured by Cuticura.

When my baby was three weeks old, its cheeks and forehead began to break out with white pimples and red patches. As the days passed by the eruption spread over its face, and in a short time it was one mass of scabs. We had to tie its hands to its sides, lest it scratch its face to pieces. It gave them all the torture of a fiery, burning, itching, scaly skin. I was your advertisement in the "Chicago Weekly." We purchased a cake of CUTICURA Soap, a box of CUTICURA Ointment and one bottle of CUTICURA Resolvent, and before one bottle was used there was not a sore to be seen, but even a little scab was gone. It is nineteen months old now, and has no signs of the disease. The only scar visible is a little depression left by the pimples. Cuticura Soap is the best.

MRS. SARAH JAMES, Woodstock, Ills.

Sworn before me this 4th day of July, 1891. [illegible]

Cuticura Resolvent,

The new Blood Purifier internally, to cleanse the Blood of all impurities and poisonous elements, and thus remove the cause, when the Cuticura Soap, externally, is applied to the skin, and Cuticura Ointment, the most elegant of skin beautifiers, to restore the skin and clear water, over the head, have cured thousands of hopeless cases of Humors, Rashes, Itchings, Scalds, Burns, Scaly, Pimpling, Blotchy, Scrofulous, Hereditary, Blood Humors, Scrofula, Rheumatism, and the sufferers.

Sold everywhere. Price, CUTICURA, 50c.; Soap, 25c.; Resolvent, $1.00. Prepared by the Potter Drug and Chemical Corporation, Boston.

Send for "How to Cure Skin Diseases," 64 pages, 50 illustrations, and 100 testimonials.

BABY'S SKIN and SCALP PURIFIED and BEAUTIFIED by CUTICURA SOAP. Absolutely pure.

MOVING SHOES AND BACK.

Pain, Kidney and Urinary Pains and Weakness relieved in one minute by the Cuticura Anti-Pain Plaster, the first and only pain killing plaster.

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WHOLESALE AND RETAIL.

A Full Stock of Everything Usually Found in a First-Class Wholesale and Retail Drug Store. Call and See Us.

JOHNSON-PRATT DRUG CO.,
28 MAIN STREET.

THE UNION MEAT COMPANY

WILL SELL THE CHOICEST MEATS OF ALL KINDS AS CHEAP AS ANYBODY DARE DO IN THE CITY. CAREFUL DELIVERY AND GOOD ATTENTION PAID BY OBLIGING SALESMEN. TELEPHONE 66.

No. 54 E. FIRST SOUTH STREET

RELIABLE AND GOOD

WE ARE OFFERING A LARGE STOCK OF Lounges and Rockers AT PRICES LOWER THAN EVER OFFERED IN THIS CITY

SORENSON & NELSON FURNITURE CO.

WHITE LABEL LARD!

PURE LEAF LARD.

USE NO OTHER.

See that your Lard Cans and Cases bear our

"HELMET" TRADE MARK.

Established May 1890.

Punctuality, Fashion, Economy.

POPULAR

PRACTICAL TAILORS

WOOLEN DRAPERIES,

BUCKLE & SON,

235 S. MAIN STREET,

Opposite Walker House, - Salt Lake City.

Permanent Representative Samples.

Agents Deseret Woolen Mills.

S. S. Scogin Suits to Order $25.00.

R. K. THOMAS.

"THE SILK HOUSE"

26, 28, 30 & 32 EAST, FIRST SOUTH.

2000 Dollars Worth

—OF—

LADIES'

WAISTS

At Only A LITTLE OVER HALF PRICE

They are New Goods!

We are Giving You the Benefit of a Smart Buy!

DON'T - MISS - IT!

Tea Gowns TEA Tea Gowns

GOWNS

Like the WAISTS, these GOWNS were bought Very Cheap, owing to the advanced state of the season, and in order to close them out quick, we have marked them Exceedingly Low.

You'll Be Sorry if You Miss It!

THEY ARE GOING FAST!

R. K. THOMAS.