

business in June last and yet Clute assessed it for the year 1890. This was a violation of the spirit of all legislation on taxation.

Mr. Clute said he had only assessed the bank for a portion of the year.

Mr. Rowe, representing Z. C. M. I. shoe factory, took the floor and said: We are assessed at about \$94,000. Most of the members here are members of the city council, and for years we have been advertising our city to the world and endeavoring to get manufactories to be established here. My company has shown its faith in the city, and is an enterprise deserving to be fostered. I ask you to remit the whole of the assessment, and if you do so I promise that we will invest the money in additional machinery and thus increase the usefulness of the institution by giving employment to additional hands.

David McKenzie objected to Clute's valuation of \$14,000 on his property on West Temple Street. The same property was valued by the county at \$10,000, and last year the city valuation was \$3900.

J. H. Almond thought Clute's valuation of his lot on Third North Street, \$11,800, was excessive.

J. L. Maxwell owned a lot in the Ninth Ward which Clute valued at \$5570, and he considered this too high.

Harriet Hocking owned a lot in the Twelfth Ward, which Clute valued at \$5300, while the county assessor made it \$4200. She considered Clute's figures excessive.

Mary A. Woolley owned a lot on the corner of Second South and Second East, which the city assessor valued at \$54,000, while the county assessor valued it at \$28,000. Mrs. Woolley did not think Mr. Clute was justified in making such a high valuation.

Orson A. Woolley made objection to his property in block 59, plat F, being valued at \$5800. The county valuation was \$3700.

H. A. Woolley owned a lot on Third South which was valued at \$7350, while the county valuation was only \$3200. He considered the latter figure high enough.

William Kirkam objected to Clute's valuation of \$7200 on his property on Sixth South Street. The county valuation on the same property was \$700.

E. Brice bought a lot on Second East Street during the boom for \$4000; Clute valued it at \$6100. Mr. Brice said he would like to find a purchaser at Clute's figures.

George Hewlett objected to Clute's valuation of \$2,545 on his lot in the Third ward, which was valued by the county at \$1,000.

Sophia Nadle purchased a lot on Fourth South Street, in November, for \$4,100. Clute valued it at \$5,800, and the lady thought Clute was off his base.

D. L. Murdock owned property on G. Street, which Clute valued at \$3,500. This was more than the property would sell for, and he considered it unjust.

G. C. Johnson owned a small lot on Oak Street which Clute valued at \$5,370, while the county made it

\$600. He thought the city was much too high.

Robert Patrick stated that he owned a lot in the Eighteenth ward, and a public ditch took up 112 feet of his land. The property was valued by Clute at \$8,630, and in view of the circumstances he considered this too high.

William M. Anderson thought Clute's valuation of \$5,225 on his lot in the Sixth ward was excessive.

J. M. Bailey had a lot on Second North Street, which he purchased two years ago for \$4,000. Clute valued it at \$17,200, and Mr. Bailey considered that outrageously high.

George Openshaw objected to Clute's valuation of \$5,000 on his lot in the Eighteenth ward.

J. B. Toronto, representing the Toronto estate, objected to Clute's valuation of his property in the Eighteenth Ward of \$43,450, as against the county valuation of \$22,000. The same property was valued by the city last year at \$8,700.

Mrs. Burrows stated that Clute had valued her merchandise at \$1,000 more than it was worth.

F. M. Benedict owned a lot in the Sixth Ward which Clute valued at \$11,700. Mr. Benedict stated that he would be very glad to sell out at Clute's figures.

Harriet D. Ellerbeck, of the Seventeenth Ward, objected to Clute's valuation of \$21,000 on her property. The county valuation was \$16,400.

M. J. Lambourne, of the Seventeenth Ward, thought the assessor's valuation on her lot, \$8550, was excessive.

Eliza Kennedy, of the Nineteenth Ward, owned a lot which the assessor valued at \$9800. It was too high.

H. Harris was assessed on \$500 improvements. He had no improvements and didn't propose to pay for any.

W. C. Miller, of the Seventeenth Ward, thought the valuation placed on his property, \$1700, was excessive.

Ed. Lovesy, according to the assessor, owned property worth \$5000. Mr. Lovesy didn't agree with the assessor.

Annie Marks objected to Clute's valuation of \$3200 on her lot in the Eleventh Ward.

E. H. Price owned a lot which Clute valued at \$5100. He would like to sell it for \$5000.

The estate of R. B. Margetts thought Clute's valuation on their property, \$24,900, was \$4,900 too high.

W. H. Folsom's property was valued at \$51,900, which he considered excessive. The county valuation was \$42,000.

E. A. Kessler's lot was valued by Clute at \$5,150, while the county assessor made it \$4,600. He thought Clute was flighty.

John Dewry's property on Third South was valued by Clute at \$14,800 and by the county at \$8,000. He thought the latter's figures were high enough.

T. E. Taylor's property on Third South was valued by Clute at \$39,000 and by the county at \$27,000.

He thought Clute's valuation was excessive.

L. C. Trent stated that Clute's valuation on Fraser & Culmer's stock was \$13,700, while the county made it \$1,000, and the county was right.

Clute was asked as to whom he got his figures from and he replied, "Joe Galigher."

J. T. Chamberlain, of the Fifteenth Ward, objected to Clute's valuation of \$18,000 on his lot in the Fifteenth Ward. This was considerably more than it was worth.

Receiver Lawrence made a vigorous kick against Clute's valuation of the Tithing House property, \$181,900. The county assessor valued it at \$79,760. Mr. Lawrence thought Clute must have assessed the place as business property, which it was not, and it would be a long time before it could be.

Milan Atwood's property at the corner of First East and Second South streets was valued by Clute at \$91,000, while the county put it at \$58,000.

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

J. J. Wich, Nineteenth Ward, \$10.20; Mrs. A. Jenson, Tenth Ward, \$6; John Conlan, Nineteenth Ward; Mrs. Erickson, Nineteenth Ward, \$10.40.

Saturday August 30 was held the closing session of the city council as a board of equalization. There was a large attendance of protesting taxpayers, who objected to Clute's valuations.

The following communications were filed:

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

Gentlemen.—I respectfully desire to protest on my assessment as per statement below, viz:

10x15 rods, lot 6, block 40, plat A, which is assessed at \$32,000. I am assessed on the same piece by the county \$24,000.

Also 10x11 rods, lot 8, block 40, plat A, which is assessed by the city at \$78,050. The county assessed the same at \$60,500.

5x5 rods, lot 6, block 51, plat A, assessed at \$33,800; county assessed same at \$20,300.

Block 4, plat A, city assessment, \$45,000; county assessed the same \$34,600.

You will see by the above figures that I am assessed by the city \$48,900 more than the county, which is unwarranted. The entire amount of my assessment I believe ought to be cut down, but I only protest on the above pieces of property, which are exceedingly excessive by both county and city, and unequal with others, as I have already signed a petition asking the honorable mayor and council to cut down the rate per cent. I now reiterate the same, which, if done, might obviate the necessity of reducing the valuations.

Respectfully,

JOSEPH R. WALKER.

To the Hon Mayor and Board of Equalization for the City of Salt Lake:

Gentlemen.—As the representative