RAILROADS.

CHICAGO, ROCK ISLAND AND PACIFIC RAILROAD.

Magnificent Dining and Restaurant Cars.

$40,000 Expended by this Company in

A. M. SMITH, Gen. Passenger Ag't. A. KIMBALL, Gen. Supt.

U. P. R. R.

UNTIL further notice trains will leave and arrive at Ogden daily as follows:

LEAVE.	
Daily Express	
Freight	
ARRIVE.	
Daily Express	
Mixed	
Freight	

Daily connections made at Ogden with Central Pacific R.R. and with Utah Central road for Salt Lake City and all points in Southern Utah.

At Bryan With stages for Evanston, Wyo.

At Cheyenne with Denver Pacific road for Denver, Central City, Georgetown and all points in Colorado and New Mexico.

At Omaha with Chicago and Northwestern, Chicago, Rock Island and Pacific, Chicago, Burlington and Quincy, Illinois Central and Mo. River in Neb., Kansas City, St. Joe and Council Bluffs railroads, and Missouri River line of Steamers for all points East and South.

Tickets for sale to all points east at Banking House of McCornick & Co., 119 Lake Street, also at Union Pacific railroad Ticket Office in Ogden, at which office berths on sleeping cars can be secured.

THOS. L. KIMBALL, Gen'l Ticket Agent, Omaha.

H. H. CLARK, Gen'l Pass. Agent, Ogden.

Through Cars to Washington City

THE

GREAT FORT WAYNE AND PENNSYLVANIA RAILWAY LINE

RUN THE CELEBRATED

PULLMAN PALACE CARS

FROM

Chicago to Baltimore

AND

WASHINGTON CITY.

Without Change!

3 TRAINS DAILY TO PHILADELPHIA

NEW YORK & BOSTON.

2 Trains Daily to BALTIMORE AND WASHINGTON

☞ The route is especially desirable for business men, as it gives them an hour in each city to visit Pittsburg, Philadelphia, New York and Boston, the best markets in the East.

Ask for Tickets via Pittsburg, Fort Wayne and Pennsylvania Central R. R., which can be obtained at all regular Railroad Ticket Offices in the West, at the Company's Office, 56 West Madison St., and at Depot, corner Madison and Canal Streets, West Side, Chicago.

F. STEVENS, Gen'l Pass. and Ticket Agent, Chicago.

J. N. McCULLOUGH, General Manager, Chicago.

CITY LIQUOR STORE.

IMPORTED

ALE, PORTER, CLARET, Cordial & Genevra Gin.

Choicest Wines and Kentucky Whiskey which we guarantee pure, and the best that can be obtained for the prices. Reasonable for family use and country trade. Call and examine.

MORTON & TUFTS.

First South Street, Two Doors East of Godbe's Corner.

GENEALOGICAL.

To Latter-day Saints who are interested in Genealogical Matters.

By and with the consent of the [illegible] authorities, I have opened an office in the Eastern States during the present season, to obtain the genealogies of such persons as may come from there who might desire to employ me. During my recent visit to the old parts I acquainted myself with [illegible] rules that will enable me to prosecute the [illegible] with a fair degree of success, and in promoting them of a number of families at the same time, the expense will be but a very small portion of what it would on each family separately. I will make a reduction in the fees for those who employ me in a number of families. Address, Elder Wm. West, Box 1, Salt Lake City, U. T., stating the names of parents, grandparents, etc., as far back as you can, and the place of nativity of each. Persons who have ancestors who were soldiers of the Revolutionary war, can obtain a land warrant for 160 acres of land, by sending their address, stating their relationship to the soldier.

R. F. CUMMINGS.

Salt Lake City, U. T., December 9, 1876.

NEW ADVERTISEMENTS.

F. AUERBACH & BRO.,

55 East Temple St.,

SALT LAKE CITY.

FIRST IN THE FIELD!

—o—

NEW

SPRING GOODS

ARRIVING.

—o—

NEW DRESS GOODS, at 10c, 12½c, 15c, 20c, 25c and upwards.

" BLACK ALPACAS, at 30c, worth 40c.

" PIQUES, 25c per yard.

" ELEGANT BOURETTES, for Polonaise and Suits, at $1.25, worth $1.75 per yard.

" STRIPED SPRING SILKS, 75c per yard.

" QUADRILLE SPRING SILKS, 90c per yard.

" NAVY BLUE SPRING SILK, $1.25 per yard.

" CHOICE BLACK SILKS, from 85c. to $3.

Novelties in Lace

of Various Kinds.

" EMBROIDERIES, White and Colored.

" LADIES' TIES AND BOWS.

" SILK HANDKERCHIEFS.

" LACE DO.

" RUCHINGS.

" LACE RIBS.

" LACE SETS.

" GALOON TRIMMINGS.

" CHENILLE FRINGES.

" DRESS BUTTONS.

" INFANTS' CLOAKS.

" OPERA SHAWLS.

ELEGANT 4-BUTTON KID GLOVES at $1.50.

WHOLESALE MILLINERY.

NOVELTIES IN TRIMMING SILKS.
NOVELTIES IN RIBBONS.
NOVELTIES IN ORNAMENTS.
NOVELTIES IN SHAPES.
NOVELTIES IN HATS, Etc., Etc.

New Notions, New White Goods.

OUR

WINTER GOODS

Must be closed out to make room for

SPRING GOODS.

OUR STOCK OF

STAPLE GOODS

Just received and bought at Bottom Prices is Complete and Choice.

NEW CLOTHING

Of choice styles, for boys from 3 to 15 years, and from 15 to 20 years.

YOUTHS' CLOTHING

from 15 to 20 years, very low in prices for the superior quality, make and fit.

OUR STOCK OF

Gents' Clothing, Gents' Furnishing Goods, Gents' Boots & Gaiters, Gents' & Boys' Hats,

Etc., Etc.

Is now on the way and will be offered at prices to meet the sharpest competition.

WHOLESALE BUYERS will do well to call and look through our Stock for mutual advantage. We show Goods and quote Prices with pleasure.

ESTABLISHED [illegible]

F. AUERBACH & BRO.

EVENING NEWS.

Saturday ... March 23, 1878.

BY TELEGRAPH.

FOR WESTERN UNION TELEGRAPH LINE

Last Night's Dispatches.

CONGRESSIONAL.

SENATE.

WASHINGTON, 22.—The Vice President presented a communication from the Secretary of War, enclosing a letter from the Chief of Engineers, recommending an appropriation for continuing the examinations in connection with the construction of jetties at South Pass, Mississippi River. Referred. Also a communication from the Secretary of War, enclosing a letter from the Chief of Ordnance of the United States, stating that the clerical force allowed his office was inadequate to keep up the work, and suggesting that six additional clerks be allowed. Referred.

At the expiration of the morning hour consideration of the Pacific Railroad sinking fund bill was resumed and McDonald, member of the judiciary committee, spoke in favor of the bill reported by that committee.

Merrimon then took the floor, with the understanding that he would speak up on the sinking fund bill on Monday next.

It was then laid aside.

The Senate resumed consideration of the House bill authorizing the Secretary of the Treasury to employ temporary clerks, also making appropriations for detecting trespasses on the public lands, and for arresting and punishing the public lands in certain States, and for other purposes, the pending question being the amendment of Beck to the amendment of the committee appropriations.

After further discussion Beck modified his amendment so that it should apply to the [illegible] lands of Dakota, Colorado and it was agreed to. The question then being on the amendment of the committee on appropriations, it was agreed to, yeas 42, nays 4, Bayard, Cameron (Wis.), Kernan and Wadleigh only voting in the negative.

Plumb submitted an amendment appropriating $20,000 for railway mail agents and postal clerks.

Whyte raised the point that the amendment not having been considered by the committee could not be submitted to the general appropriation.

After debate the amendment was adopted—yeas 34, nays 19.

Eaton moved to strike out of the second section of the bill the words "trespasses on public lands," in the clause reading "for actual expenses of clerks detailed to investigate fraudulent land entries, trespasses on the public lands and cases of official misconduct, advertising, etc., $20,000."

A debate ensued, in which Sargent, Morgan, Blaine, Matthews and Christiancy took part.

Windom moved to table Eaton's amendment. Agreed to without roll call.

Several motions for an executive session and to adjourn were lost.

Teller then moved to reduce the appropriation in the second section of the bill from $20,000 to $10,000.

Windom moved to table the amendment. Rejected, yeas 25, nays 28.

Windom moved to amend the second section so as to appropriate $15,000 for the other purposes mentioned in that section and $5,000 for investigating trespasses on the public lands. Agreed to without division.

Other amendments of the committee on appropriation were agreed to without debate as follows: The appropriation of $10,000 for the deficiency in the appropriation for salaries and expenses of collectors of internal revenue, and $11,000 to enable the Secretary of War to employ thirty-two additional clerks and two laborers in the pension division of the Surgeon-General's office during the remainder of the fiscal year.

The amendments made in committee of the whole were agreed to and the bill passed.

After an executive session, the Senate adjourned till Monday.

HOUSE.

WASHINGTON, 22. — Stephens, chairman of the committee on coinage, reported a bill to amend the laws on the subject of coinage to perfect the double metallic standard, to provide for issuing gold and silver bullion certificates, and to retire in certain silver coins now in use. Ordered printed and recommitted.

The first section provides that the coinage of gold and silver bullion shall be on an equal footing, and on the same terms and conditions. The actual cost of the coinage of each shall be paid by the owners. The second section requires the Secretary of the Treasury to receive on deposit silver bullion when offered and to have it assayed and put in suitable bars, properly stamped and issue certificates therefor, just as certificates are now issued for gold bullion, and gold and silver coin. Such certificates are to indicate and represent the value of bullion so deposited in standard silver dollars of 412½ grains and are to have the same force and effect as other coin certificates and to be alike receivable in payment of all public dues, and the bullion so deposited is to be retained in the treasury for the payment of certificates, the depositor to pay the expense of assaying and stamping the bullion and of the coinage. The Secretary of the Treasury is to have the right of converting such bullion into standard silver dollars and to take up such certificates in coin, or in bullion, at his option. The third section prohibits the coinage of 20 cent, 5 cent and 3 cent silver pieces. The fourth section makes fractional or subsidiary silver coins legal tender to the amount of $20, and authorizes its redemption at the treasury in legal tender money, when presented in sums of $100 or over. The fifth section authorizes the continuance of the coinage of trade dollars exclusively for foreign trade, but limits the amount to $750,000 per month.

Ward (Pa.) introduced a bill supplementary to the homestead laws of the United States, providing that persons *bona fide* intending to make actual entry and settlement under the homestead acts shall receive through the Secretary of the Interior free transportation for themselves, families, farming utensils and personal effects to their homes, and also seeds for two years' cultivation.

The House then went into committee of the whole, Mills in the chair, on the private calendar.

The committee disposed of a large number of bills, and then rose and reported them to the House and they were passed. They were principally pension bills, to the number of about forty. Among them are the bills pensioning the widows of Rear Admiral Silas H. Stringham (died October 30) and Colonel Patten and Commander Benjamin F. Totten, and the bill to pay the widow of General Custer $3,000 for money paid by her father's estate to the government on a forfeited bond. A bill was also passed pensioning the widows and minor children of Captain Guthrie and surgeon Wm. Swan Wood, in rendering assistance to the crew of the wrecked *Huron*.

The bill granting an increase of $30 to the widow of Major Craig, chief of ordnance, was amended in the committee of the whole by striking it out. This amendment gave rise to a debate which filled the House, and was finally adopted and passed.

On motion of Crittenden, the Senate bill to authorize the Worthington and Sioux Falls Railroad Company to extend its road into the Territory of Dakota to the village of Sioux Falls was passed.

Hunton introduced a bill to reorganize the system of superintendence of railways. Referred.

The House then adjourned till Monday.

EASTERN.

[illegible] Fires.

DANVILLE, 22.—Farmer's tobacco warehouse and several factories and other buildings were burned this morning. Other buildings were more or less damaged. Half a million pounds of leaf tobacco and 50,000 pounds of manufactured were lost. Total loss $80,000; insurance $30,000.

Gov. Wells's charge Refuted.

NEW ORLEANS, 22.—The grand jury has presented a report of their investigation relative to the charges against the officers of the superior criminal court, contained in Governor Wells' letter of the 19th ultimo. The report refutes in *toto* all the charges made. In regard to the charge that the presiding judge was a defaulter to the United States, the grand jury's report contains certificates from the clerk of the United States circuit court and Wm. Grant, special United States attorney in the cases against W. R. Whitaker, that show that the three charges against Whitaker for embezzlement were disposed of, one by acquittal by the jury, and the other two by a *nolle prosequi* entered in consequence of the verdict in the first case.

Steamer Sunk.

EVANSVILLE, Ind., 22.—The steamer *James W. Gaff* sunk at Marshall's Landing, four miles above Hawesville, yesterday afternoon. No lives were lost. She had much freight on board.

The Indian Combination.

ST. PAUL, Minn., 22.—Further dispatches from Battleford, Northwest Territory, confirm the rumor of the Indian confederation. It is said that Big Bear, one of the chiefs of the league, demands, as an ultimatum, that the Buffalo law shall be repealed, and that the Indians shall be allowed to settle their troubles among themselves, without any interference by the mounted police of the Canadian Government.

A special from Bismarck says: the Seventh Cavalry has been ordered to hold themselves in readiness to [illegible] Gold Service.

Terrible Boiler Explosion.

RICHMOND, Va., 22.—Later intelligence from the boiler explosion at Hall's saw mill greatly increases the extent of the casualties. When the boiler, which was 25 horse power, exploded, a number of persons were at work in the mill, and the results were frightful. Five persons were killed, and seven others, including the engineer, injured, two fatally. Thorp, a white man, who was killed, leaves a wife and eight children. The explosion is supposed to have been caused by carelessness in allowing the boiler to get empty, and then turning cold water into the heated boiler.

FOREIGN.

GREAT BRITAIN.

The Eastern Question.

LONDON, 22.—A special from St. Petersburg says: It is circulated that Russia has demanded that the British fleet quit the sea of Marmora immediately. An inspired article in the *Journal de St. Petersburg* attracts much attention. It points to the continuance of the fleet in the Sea of Marmora in defiance of international law, and asks if it is not time to ask England what she really wants. Europe shall call England before her judgment seat and summon her to reenter the sphere of international law by quitting the straits and formally engaging not to return.

Semi-official hints are given that if England does not wish to attend the congress it will meet without her.

In connection with the foregoing intelligence it should be stated that rumors were circulating in the lobbies of Parliament last night that the tone in the English official circles is decidedly warlike.

A dispatch from Athens says: All admit that Greece should decline to take part in the congress, if only offered a consultative voice.

A Belgrade special reports that all Austrians in Servia liable to military service have been ordered to return home.

A Paris correspondent hears that Russia has forced Turkey to acquiesce in a secret agreement, according to which Russia would assist Turkey against a Greco-English combination or against the entry of the British fleet to the Bosphorus or Dardanelles.

The *North German Gazette* says it is evident that Russia regards war with England as inevitable, and knows she was never better able to wage it than now.

A special from Berlin says a Russian naval attache here, who is a leading authority on torpedoes, has suddenly been ordered home.

The ironclad *Invincible* has been ordered to be commissioned on Monday for the Mediterranean.

FRANCE.

Another Editor Sentenced.

PARIS, 22.—The responsible editor of the *Journal de la Commune* has been sentenced to a year's imprisonment and a fine of 5,000 francs. The trial was by jury.

TURKEY.

Police Thieves.

CONSTANTINOPLE, 22.—The police organized in Adrianople have committed various excesses, and pillaged, last week, houses containing property of Turks and Frenchmen, which had been confided to the care of the French consulate.

Preparations for a Grand Entry.

PERA, 22.—Preparations are making to give a Khedivial reception to Ghazi Osman, who is expected to arrive here on Monday.

RUSSIA.

Rejected Odd Fellows.

ST. PETERSBURG, 22.—The *Agence Russe* says: England has not yet replied in regard to the congress. She still insists upon her demand that all the conditions of peace be submitted, notwithstanding the text of the treaty has been communicated to the cabinet, and Russia has agreed to complete freedom of discussion at the congress. The chances of the congress meeting are diminished.

GREECE.

Negotiations at an End.

ATHENS, 22.—Negotiations between Hobart Pasha and the Greek insurgents have ended. Hobart Pasha is preparing the provisional government of Thessaly.

LOST.

A RED POCKET BOOK, containing a [illegible] of Lectometric. Call at this office and identify it. 620

AN ORDINANCE

To Provide For Assessing and Collecting City Taxes.

Section 1. *Be it ordained by the City Council of Salt Lake City*, That there is hereby directed to be assessed and collected annually, beginning with the year 1878, an *ad valorem* tax on all property within the limits of Salt Lake City Corporation, made taxable by the laws of the Territory of Utah, for the following named purposes, to wit: Not to exceed five mills on the dollar to defray the contingent expenses of the city; not to exceed five mills on the dollar to open, improve, and keep in repair the streets of the city; not to exceed one and a quarter mills on the dollar to control the water of said city.

Section 2. All property, real and personal, situate and being in this city, is taxable, except:

First. Property owned by the United States;

Second. Bonds and other obligations of the United States;

Third. Property owned by this city, by Salt Lake County, by Utah Territory or by any school district;

Fourth. Houses and other buildings and land occupied for public worship, owned by any religious denomination, so long as the same are used for public worship, and no income is derived therefrom; but this subdivision does not include the residence of the minister, person, or other person attendant upon such denomination;

Fifth. Property owned by any scientific, charitable or benevolent society, so long as such property and the income that may be derived therefrom, are used exclusively for a public good;

Sixth. Public libraries, and libraries of literary and scientific associations, when no income is derived therefrom;

Seventh. Private libraries and libraries of professional persons, not exceeding three hundred dollars in value;

Eighth. Public squares and public grounds used for amusement and pleasure, when no income is derived therefrom;

Ninth. Shares of stock in corporations, when the property of the corporation is taxable;

Tenth. Cemeteries and grave-yards used for interring the dead;

Eleventh. Property owned by any fire or military company, when used only for the public good, and no income is derived therefrom; mining claims and the products of mines and the ore in the mines.

Section 3. Property other than money, shall be assessed at a fair cash valuation. Money loaned, on hand, or on deposit, shall be assessed at its legal value. Real estate shall be listed as real estate, and personal property shall be listed as personal property. From credits taxable under this ordinance, debts due and owing by the party to be assessed shall be deducted in listing and assessing.

Section 4. Shares of stock in national banks shall be listed and assessed to the shareholders. Shares of stock in corporations other than national banks, when the same are taxable, money and taxable bonds, shall be listed and assessed to the shareholder, money holder, or bondholder. Property held in trust by an executor, administrator or other trustee, shall be listed to such executor, administrator or trustee.

Section 5. Property shall be assessed to the owner, if known; if the owner be unknown then to an unknown owner. The tax shall attach to and constitute a lien on the property assessed, from the day of assessment. If the taxpayer own both real estate and personal taxable property, the tax on the personal property shall also be a lien on the real estate. In each and every case the lien shall be paramount to all other liens whatsoever, and it shall not be removed therefrom until the tax is paid, or until the title vests thereto, under a sale thereof, by virtue of proceedings to enforce payment of the tax.

Section 6. In assessing real estate it shall be referred to with reasonable certainty, as to locality and quantity; it shall be sufficient to give the number of the lot, block and plat; and on other lands, the approximate area, within the section, or other legal sub-division.

Section 7. The property, real and personal, of corporations shall be assessed, and the tax collected to the same extent as if such property were owned by individuals.

Section 8. In all cases where a railroad, owned by any person, partnership, firm, company or corporation, shall be located and constructed in this city, the real and personal property appertaining thereto, shall be assessed in the same manner as other property. The president or other officer of such company or corporation, shall, on demand, give to the assessor a statement containing a description of such road, and the real and personal property appertaining thereto, within the city, with the fair cash value thereof. Also the number of locomotives and cars of every description, commonly known as rolling stock, and their fair cash value; the whole length of said road, and the length of that portion thereof in this city, and an apportionment of the valuation of such rolling stock to this city, the same to be estimated according to the proportion to which the portion of said road, in this city, bears to the whole length of said road.

Section 9. In all cases when the property of a corporation is to be assessed, the assessor shall issue a written notice to the president, secretary, superintendent, or person in charge of the property of such corporation, that an assessment is to be made, requiring such president, secretary, superintendent, or person in charge of said property, to make a statement, upon his oath or affirmation, of the real and personal property of such corporation, situate or being in this city, and deliver the same within ten days from date of said notice. It shall be sufficient to deposit said notice in the postoffice, postage prepaid, directed to such corporation at the place where it keeps its principal office or place of business.

Section 10. The assessor and collector before entering upon his duties, shall take and subscribe an oath of office, and give bonds, conditioned for the faithful performance of the duties thereof, which bonds shall be approved by the City Council and be filed with the city recorder.

Section 11.—The assessor and collector is hereby empowered to administer oaths in the discharge of his official duties, and may require persons to give a statement of their taxable property under oath; and he is hereby authorized, when necessary, to appoint one or more deputies, for whose official acts he shall be responsible; and they shall qualify and give bonds with good and sufficient securities to said assessor and collector, to be approved by him and filed with the city recorder.

Section 12. The assessor may, when he deems it necessary, leave with the person to be assessed, or at his residence or place of business, a blank form of the assessment list, and with corporations, firms or associations suitable forms—requiring the tax payer to fill out and return the same to the assessor within ten days from date of service; and any person, corporation, firm or association furnished with said blank forms, must comply with the requirements thereof, or be liable to a fine not to exceed ninety-nine dollars for each and every such neglect. If any person shall wilfully and knowingly make a false list to the assessor, or make a false statement of his property or of property under his control, he shall be deemed guilty of a misdemeanor, and may be fined in any sum not to exceed ninety-nine dollars, or imprisoned in the city jail, not exceeding one hundred days, or both. The city recorder shall furnish to the assessor suitable books, conveniently ruled and headed for designating the property to be assessed, which shall constitute the assessment roll.

Section 13.—On or before the first monday in April in each year, the assessor shall ascertain by diligent inquiry and examination, all property in this city, real and personal, subject to taxation, also so far as practicable, the names of all persons, corporations, companies or firms owning, claiming or having the possession or control thereof, and shall determine the fair cash value of such property, and shall so list and assess the same to the person, firm, corporation, association or company owning or having the possession, charge or control thereof, and make returns to the city council: But the time for making returns may be extended or additions made thereto by order of the council. No assessment of property or charge for taxes or assessments thereon shall be considered illegal on account of any irregularity or informality in the tax list or assessment rolls, or on account of the assessment rolls or the tax list not being made, completed or returned within the time required by law, or on account of the property having been charged or listed in the assessment or list, in any other name than that of the rightful owner, and no error or informality in the proceedings of any of the officers entrusted with the assessment and collection of taxes, not affecting the substantial justice of the tax or assessment itself, shall vitiate or in any way affect the tax or assessment.

Section 14. The City Council shall on the return of the assessment roll, appoint a time to hear complaints (if any), and determine the assessor and collector's compensation; also determine the rate per cent. of the city tax for the current year. The recorder 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 assessor and collector with said assessment roll. On receipt of the assessment roll from the recorder, the collector 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 where and when payable, and return said assessment roll to the City Council.

Section 15. The City Council 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, 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 recorder to give notice to the persons interested, by letter, postage prepaid, deposited in the post office, or otherwise, naming the day when they shall act in that case, and allowing a reasonable time for such party to appear.

Section 16. During the sessions of the board, the assessor may 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 five dollars for the current year. During the session, or as soon as possible after the adjournment of the board of equalization, the recorder shall enter upon said assessment roll all the changes and corrections made by the board and furnish the assessor and collector with a correct copy of said roll, and file the original with the office records.

Section 17. On receipt of the assessment roll from the recorder, the collector shall proceed to collect the taxes, and pay the amount collected into the city treasury, monthly, or oftener if required. If any person neglect or fail to pay his taxes on or before the 31st day of October, in the year the taxes are assessed, it shall be the duty of the collector to levy upon enough taxable personal property of the taxpayer, to pay the taxes and costs, and proceed to sell the same in the manner hereinafter mentioned. Before making said sale, he shall give the owner, if known, and an inhabitant of the city, a notice in writing of the time and place of sale; he shall also cause public notice to be given, not less than ten nor more than forty days, of the time, place and kind of property to be sold, by posting up said notice in not less than three public places, in the vicinity; if real estate is to be sold, one of said notices must be posted up on the premises. When personal taxable property of a delinquent taxpayer is not found by the collector, or if found, is insufficient in amount to pay his taxes and costs, then the collector is also authorized to levy upon and sell any real estate belonging, or assessed to, such delinquent taxpayer. The property of non-residents or persons unknown, shall not be sold for taxes without giving notice of such sale by advertising at least five times in some newspaper published in the Territory, commencing at least twenty days previous to date of sale. The collector shall be entitled, as costs, to the same fee as a sheriff or constable for like services. The collector is hereby authorized and empowered to collect taxes at the rate per cent. of the previous year, at any time after the property has been assessed, in all cases where he has reasonable grounds for supposing that such property will be removed from the city previous to the regular time for collecting. Whenever property shall be sold for taxes, the amount, if any, remaining over and above the tax and costs shall be paid into the city treasury, subject to the order of the person whose property was sold.

Section 18. When real estate is sold for taxes, the collector shall issue a certificate to the purchaser, reciting substantially the facts of the non-payment of the tax; levy upon, advertisement and sale of said real estate, which certificate shall be *prima facie* evidence of the facts therein recited; a duplicate of such certificate shall be filed by the collector in the office of the recorder of the county. *Provided*, that if at such sale no person bid and pay the collector the amount of tax required to be paid as aforesaid on any real estate, the collector shall make to Salt Lake City corporation a certificate similar to that given to other purchasers, and such sale to the city shall have the same effect as if made to an individual.

Section 19. Real estate sold for taxes as aforesaid may be redeemed by any person interested therein, at any time within two years after the date of the sale thereof, by such person paying in to the city treasury, for the use of the purchaser or his legal representatives, the amount paid by such purchaser, and all costs, as aforesaid, with interest at the rate of one and one-half per cent. per month, on the whole, from the day of sale to that of the redemption, and all taxes that have accrued thereon and which have been paid by the purchaser after his purchase to the time of redemption.

Section 20. Money paid into the treasury in redemption of real estate, purchased at a tax sale, and to which money such purchaser or his assignee is entitled, shall be paid to him by the treasurer, upon his applying therefor and producing the duplicate certificate of the purchase or a copy thereof certified by the recorder, and endorsing thereon a receipt for the amount.

Section 21. If any property, sold as aforesaid, be not redeemed within the time, and in the manner aforesaid, on presentation of the collector's certificate, the recorder shall make out and deliver a deed therefor, conveying the same to the individual purchaser, assignee, or city, as the case may be; which deed shall recite, substantially, the amount of the tax, the year for which it was assessed, the day and year of the sale, the amount for which the real estate was sold, a full description thereof and the name of the purchaser, assignee or city, as the case may be, and when attested by the corporate seal such deed shall be *prima facie* evidence of the facts recited therein.

Section 22. Whenever the collector shall furnish satisfactory proof to the City Council that he has exhausted all the taxable property, real and personal, of any delinquent tax payer, the auditor shall credit the collector with the amount of the tax of such delinquent remaining unpaid.

Section 23. It shall be the duty of the auditor to keep an account with the assessor and collector, debiting him with the amount of tax assessed, and crediting him with the amount paid into the city treasury, the amount remitted, and compensation allowed him for his services.

Section 24. Whenever any tax is paid in full to the collector, he shall mark the word "paid" on the tax roll opposite the name of the tax-payer, and shall give a receipt therefor.

Section 25. On or before the thirty-first day of December in each year, the collector shall settle with the auditor and make full payments into the city treasury for all taxes due. If any tax shall remain unpaid to the collector on the said thirty-first day of December, the collector shall have, in his own individual right, a right of action, the same as on express contract for the direct payment of money, against each delinquent. And no property of such delinquent shall be exempt from execution on a judgment in such cases.

Section 26. Whenever the terms mentioned in this section are employed in this ordinance, they are employed in the sense hereinafter affixed to them, except where a different sense plainly appears:

First. The term person, when applicable, includes firm, partnership, joint stock company, association and corporation;

Second. Words in the singular number may include the plural, and words in the masculine may include the feminine;

Third. The term property includes both real estate and personal property, as hereinafter defined;

Fourth. The term personal property includes money and all other property, tangible and intangible, except real property;

Fifth. The term intangible property includes shares of stock in corporations and in joint stock companies and taxable bonds;

Sixth. The term real property includes land, land claims, and all improvements thereon;

Seventh. The term real estate includes the ownership of, or claim to, or possession of, or right of possession to, any real property in this city;

Eighth. The term writing, and written, includes printing and printed, and the term printing, and printed, includes writing and written.

Section 27. All ordinances heretofore passed in relation to assessing and collecting city taxes, superseded by or in conflict with any of the provisions of this ordinance are hereby repealed; *Provided*, always, that such repeal shall not affect, or in any wise impair any right accruing or any liability, forfeiture or penalty incurred under such repealed ordinances or affect any suit, prosecution or proceeding begun or pending previous to the said repeal; but all rights, forfeitures, liabilities or penalties incurred under said ordinances may be enforced the same as if such repeal had not been made, nor shall such repeal affect the right to any office or change the term or tenure thereof; and the assessor and collector now in office is hereby authorized and empowered to assess and collect the city taxes for 1878 under the provisions of this ordinance. All delinquent taxes due and remaining unpaid on the 1st day of April, 1878, shall be collected of the person assessed in accordance with the provisions of this ordinance, by the collector.

Passed March 12th, 1878.

FERAMORZ LITTLE, Mayor.

JOHN T. CAINE, City Recorder.

Territory of Utah, } ss.
Salt Lake City. }

I, John T. Caine, Recorder of Salt Lake City, do hereby certify that the foregoing is a true and correct copy of an ordinance entitled "An Ordinance to provide for assessing and collecting city taxes," passed by the City Council of Salt Lake City, the 12th day of March, A. D. 1878, as appears of record in my office.

(SEAL.) In testimony whereof, I have hereunto set my hand and affixed the corporate seal of Salt Lake City, this 14th day of March A. D., 1878.

JOHN T. CAINE, City Recorder.

DAVID JAMES,

SUCCESSOR TO

PLUMBER, TINNER,

Steam and Gas Fitter,

Respectfully announces that he has secured the agency for the Territory of W. B. Warner's low pressure

Steam Warming Apparatus,

Manufactured under S. J. Gold's patents. Also Gold's

HOT AIR FURNACES.

Persons wishing to warm up Churches, Public Buildings, Stores or Private Residences by either steam or hot air will find it to their interests to correspond with me on the subject.

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SAWS SHARPED, STOVES REPAIRED, GUNS RE-STOCKED, &c.

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White Sandstone, For Sale,

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MACDUFF BROS., Prop'rs.

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DEALERS IN

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Wood Pumps!

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DAVIS, HOWE & CO.,

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Also Brass Work of all description.

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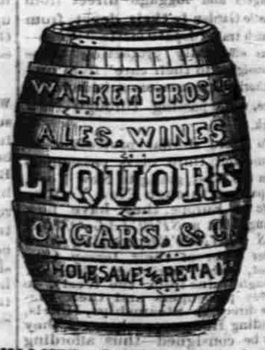

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