

## EMERY COUNTY.

CASTLE DALE, Emery County,  
Utah, Jan 3rd. 1892.

Hon. Arthur L. Thomas, Governor of  
Utah, Salt Lake City, Utah:

Dear Sir:—In answer to your favor of December 18th, 1891, will say in regard to the assessment of property. I refer to the latter part of Section 2027, in regard to the board of Equalization increasing or decreasing the valuation of property. In my opinion the board should have power to add to or take from the number of stock assessed, as well as to increase or decrease the value.

There might also be a cost fixed on all delinquent taxes or taxes that are not paid on the 31st of October.

Respectfully,

J. D. KILPACK,  
Assessor and Collector, Emery County.

## KANE COUNTY.

First—I am of the opinion that county courts should have the power to levy a higher tax, as five (5) mills is not sufficient for poor counties like Kane county.

Second—Section 2023, last session laws, gives the assessor too much power, as he could ruin a taxpayer by his "taxpayer" neglect to return the blank properly filled out and within the statutory time, though some penalty should be attached to his neglect.

Third—In my opinion the assessor and his deputies should have the power to round up and count horses, mules, cattle and sheep when he has good reasons to believe that the owner or agent in charge has not given to the assessor a fair assessment, and if he should find more stock than was reported tax the cost of the round-up to the owner and have his tax raised. I have understood that the assessor of Arizona has the power to round up and count. In my experience of three years I find stockmen are disposed to evade a fair tax.

Fourth—I find in counties like ours that border on Arizona that taxpayers first state to the Utah assessor that their stock ranges in Arizona, and then state to the Arizona assessor that their stock is in Utah. All the same, these taxpayers reside in Utah and all of their interests are in our Territory. If some kind of legislation could be had that would stop that kind of wiggling it would help counties like ours very materially. Respectfully submitted,

H. S. CUTLER,

Assessor Kane County, Utah.

## BOX ELDER COUNTY.

BRIHAM CITY, Utah, Dec. 24, 1891.

Hon. Arthur L. Thomas, Governor of  
Utah:

Dear Sir—Replying to yours of the 18th inst., will say that it is much easier to find a fault than to suggest a remedy. In this county we find collecting taxes on transitory herds attended with much difficulty on account of the vast area of thinly settled country, which renders securing payment almost impossible; and so far as we are concerned, I think that all assessments on this class of property should be returned for collection to the county in which the owner resides, and the taxes divided as now provided for. I am of the opinion that arbitrary assessments should be subject to equalization just as others are. The burden of collecting statistics should, I think, be removed from the assessors, as the people will hardly believe that the required data will not in some way affect their taxes, hence they give it grudgingly, and in many instances, I believe, incorrectly. This is about all I have to offer.

Trusting that I have complied with your wishes, I am most respectfully yours,

D. P. BURT,  
Assessor Box Elder County.

## Suggestions From School Superintendents.

SALT LAKE CITY, UTAH,  
January 2nd, 1892.

Hon. A. L. Thomas, Governor of Utah:

Dear Sir:—I regret that continued indisposition has prevented an earlier response to your favor of several days since, asking for suggestions for amendments to the school law.

I earnestly believe that the welfare of the schools demands that the Territorial Commissioner devote all his time to the work of the schools. There should be associated with him two other persons (In Indiana and some other States these persons are the city superintendents of the largest cities) to constitute an Educational Commission, whose duty it should be to establish a uniform system of graduation for all the county schools, to prepare examination questions for the certificating of all teachers in the Territory, and in general to promote the interests of the common schools.

Article II. Section 18, which provides for the salary of the County Superintendent needs changing to make the salary of the superintendent large enough to induce competent men to take the office. An annual salary is much better than a per diem.

The maximum amount allowed each county for the expenses of its County Institute is lamentably insufficient.

The subject of examinations and certificates should, as suggested above, be placed in the hands of a commission, and not left to the control of the County Superintendents and their associates. No other method, I believe, will result in rescuing the schools from the evils of incompetent instruction, which in many parts of the Territory is preventing good work.

The article (IX) relating to text books needs amendment. In my opinion cities of the class contemplated in article XV should form a class by themselves for the selection of school books; and such cities should have a uniform series, just as the books selected for the counties, outside of those cities should be uniform. A book that would be well adapted to the use of schools in Salt Lake, Ogden, or Provo, for example, would likely not be at all suited to the needs of the schools of Iron or Millard counties.

If, however, this plan of permitting cities to choose their text books independently should not meet your approval, at any rate the composition of the text book commission should be changed to include the superintendents of the city schools. It certainly is not right that the cities have no voice whatever in the selection of books to be used in their own schools.

Under the law as it now stands the county superintendent is vested with authority to make estimate of school funds needed to maintain schools in cities, but those cities have no voice in his selection. This should be corrected so that the city board may make its own estimates.

Section XVI, relating to compulsory attendance should provide for a truant officer, whose duty it should be to look after the enforcement of this provision of the law.

There are other features of the law that should receive amendment, minor faults, inelasticities of statement, etc.,

but your attention has doubtless been called to these already.

Very respectfully,  
J. F. MILLSPAUGH.

SALT LAKE CITY, Utah,  
December 26, 1891.

Governor Arthur L. Thomas, Salt  
Lake City, Utah:

Sir:—In compliance with your request we herewith suggest some amendments that in our opinion should be made to the public school law.

The Territorial school commissioner should be given power to revoke for immoral and unprofessional conduct, first grade certificates granted by him. An instance is on record in this county where the holder of a first grade certificate is guilty of disgraceful conduct, and there is nothing in the school law that empowers the commissioner to revoke his certificate.

It should be made the duty of school officers to attend the meetings provided for in Sec. 13, and present the district records for the inspection of the county superintendent. They should be required to furnish vouchers for all amounts expended so that their books could be properly audited and their accuracy insured.

Section 17 requires the county superintendent to report to the commissioner of schools on or before the first day of August in each year. Section 49 says the school board shall cause the census of the district to be taken between the fifteenth and last days of July. This work is often put off till the last day, and then the reports are not forwarded promptly. It is impossible, therefore, for the county superintendent to get his reports to the commissioner ready before the fifteenth of August at the earliest.

Section 18 should be amended to allow the county court of each county to fix the salary of the county superintendent. In some counties the superintendent could devote the whole of his time with profit to the schools, if the salary paid would justify him in doing it.

Section 19 makes the county superintendent responsible for the compensation of his deputy. If section 18 remains as it is, the superintendent should draw pay for the work done by his deputy.

The amount mentioned in Section 20 to pay the expenses of the county institute, should be increased to one hundred dollars. Teachers often desire to have a course of lectures delivered on some subject by a professional whose services must be paid for. After deducting bills for printing, janitor work, etc., but little of the fifty dollars is left to pay for these services. When the teachers of any county hold regular meetings once or twice each month during the school year, this should be equivalent to the institute spoken of in Section 20, and the amount allowed by such section should be made available to pay the expenses of these institute meetings.

The school law should require the school board of each district to provide suitable library cases and to expend each year a certain part, say one per cent., of the county funds received by such district in purchasing suitable books for a school library. In this way a library would be established in every school in the country districts.