AUDITOR'S REPORT.

Hon. John T. Caine's Statement of Utah's Finances.

AN EXHAUSTIVE DOCUMENT.

Suggestions as to the Question of Taxes—Resources and Liabilities—Much Valuable Information.

Following is a synopsis of the biennial report of Hon. John T. Caine auditor of public accounts of Utah for the period from 1893 up to and including Dec. 31st of the year last named. It was submitted to Governor Wells last evening and shows the assessed valuation of property for 1894 to have been $99,505,—[illegible] amount of tax to have [illegible] $497,519.27, additional assessments made reported after the adjournment of the territorial board of equalization, assessed valuation $170,—[illegible] amount of tax $850.95. These amounts added to the assessed valuation as reported to the territorial board of equalization make the total assessed valuation of the taxable property of the Territory as assessed for 1894, $99,965,933.40. Total additions and additional district school tax $[illegible]. This is taking off from the assessed valuation of 1893 of $14,441,766.00 and a consequent reduction of revenue as compared with last year of $77,159.94.

APPORTIONMENT AND ASSESSMENTS.

Total tax for school purposes, per assessment roll, including all county assessments made in accordance with territorial board of equalization	$609,014.29
Less 5 per cent allowed for prompt payment of taxes	$ 24,356.57
Leaving net collections	$584,657.72
Amount apportioned to school funds	$584,657.72
Amount unapportioned	$

Assessed valuation of the Territory for 1895 was $97,893,933, amount of tax, $489,917.67; additional assessed valuation, $41,600; amount of tax, $207.79. These amounts added to the previous assessed valuation and amount of tax, gives the total assessed valuation of property in the Territory $99,035,—[illegible] and the total Territorial and Territorial district school tax $490,825.19.

This shows a falling off in the assessed valuation of the year 1895 and 1894 and a consequent reduction of revenue from taxation, as follows:

Year.	Assessment.	Amount of Tax.
1890	$[illegible]	$[illegible]
1891	$[illegible]	$[illegible]
1892	$[illegible]	$[illegible]
1893	$[illegible]	$[illegible]
1894	$[illegible]	$[illegible]
1895	$[illegible]	$[illegible]
The excess of 1895 over falling off in 1894		$ 45,[illegible]
Decrease in tax for 1895		$[illegible]

Amount of delinquent Territorial and Territorial district school taxes of 1893 and 1894, due from counties Dec. 31st, 1895, $11,741.24.

Amount of Territorial and Territorial district school tax due from counties December 31, 1895, $93,219.26.

The compensation for assessing and collecting the 1895 tax and the amount of remittances and abatements made by county boards is estimated at $24,790, of which there has been allowed and credited to certain counties on the books of this office $21,335.07, leaving a balance to be adjusted $19,614.93. Should this last amount be allowed it will reduce the balance due from counties on 1895 tax to $70,304.32.

No credit for compensation has been given to Salt Lake or Weber counties as a question has arisen as to what proportion of the compensation the Territory should allow for assessing and collecting the tax in counties in which cities of the first and second class are situate.

CASH OF SALT LAKE COUNTY.

The amount of Territorial and district school tax assessed and the compensation charged the Territory for assessing and collecting the same in different years is as follows:

Year.	Amount of Assessment and Collection.	Compensation.
1890	$[illegible]	$[illegible]
1891	$[illegible]	$[illegible]
1892	$[illegible]	$[illegible]
1893	$[illegible]	$[illegible]
1894	$[illegible]	$[illegible]
1895	$[illegible]	$[illegible]

It will be seen that while the tax for 1895 decreased, the compensation usually increased, and where in 1893 it cost only $6,800 to collect $262,557.30, in 1895 $8,570 is demanded for collecting $[illegible].

This charge seemed so unjust to the Territory and to the school fund that the Territorial auditor refused to allow it, and the matter remains in abeyance, to be acted upon by the State auditor and by the Legislature.

In this connection it may not be improper to state that one reason assigned for increasing the salary of the collector, was the fact that the Legislative enactment of 1894 cut down the fees allowed collectors on tax sales, and it was therefore necessary to increase his salary to compensate for said reduction. This appears like an attempt on the part of the county court of Salt Lake county to subvert the will of the Legislature by granting, from the public treasury, what the Assembly prohibited the collector from exacting from unfortunate tax payers.

COMPENSATION IN OTHER COUNTIES.

In Weber county, while the tax from 1891 has decreased, the compensation for assessing and collecting has increased, for, while in 1891 the amount for assessing and collecting $[illegible], we find at $[illegible] in 1895, $4,[illegible]. Should this last amount be allowed it will reduce the balance due from counties on 1895 tax to $79,304.32.

There appears to be no just cause for this increase in compensation, the auditor has not allowed it for 1895, but credited the claim to be adjusted by those counties, while the compensation allowed for assessing and collecting is quite liberal, there has been no increase of late years and usually as the tax has decreased the compensation has been cut down proportionately.

DUE AGAINST SALT LAKE COUNTY.

During 1895 the county collector of Salt Lake county sold real property belonging to delinquent taxpayers, which under the provisions of law, warrants were issued to the probate judge of said county. The Territorial and Territorial district school tax due upon said property amounted to $9,[illegible], of which $2,[illegible] belongs to the district school fund and $3,501.64 to the general Territorial fund. The county officers admit that of said sum of $9,[illegible] there has been collected on redemption $5,614.[illegible]. The auditor personally and by the United States district attorney has demanded of the officials of Salt Lake county, a settlement and payment of the amount of said redemptions, but said officers have not only failed to make such settlement and payment but have absolutely refused to do so to the injury and damage of the revenue of the Territory and of the district school fund. Other means having failed, a suit has been commenced and is now pending in the Third district court against J. C. McNally, A. S. Geddes, C. H. Robinson and Martin Christenbersen, composing the county court of said county, for the recovery of the money belonging to the Territory of Utah, thus diverted by said county.

Salt Lake county also owes the Territory $1,371.09 Territorial and Territorial district school tax on property sold for delinquent taxes in the year 1894.

APPORTIONMENT OF SCHOOL FUND.

First apportionment of Territorial district school fund derived from the taxes of 1893 made December 31st, 1893, but paid on warrants issued in January, 1894, $[illegible]. The school population was 71,[illegible].

Second apportionment of Territorial district school fund arising from the tax of 1893 made March 31st, 1894, and paid upon warrants issued April 3rd, 1894, $152,740.17.

First apportionment of Territorial district school fund arising from tax of 1894 made December 31st, 1894, and paid upon warrants issued in January, 1895, $152,[illegible]. Population 74,552.

Second apportionment of Territorial district school fund arising from the tax of 1894, portion of school funds, etc., made March 31st, 1895, and paid upon warrants issued April 2nd, 1895, $128,[illegible].

First apportionment of school fund arising from the tax of 1895 and back taxes collected since March 31st, 1895, made by the county auditor of Salt Lake county, December 31st, 1895, and paid upon warrants issued the same day, $225,[illegible]. Population, 77,[illegible].

STATES OF DISTRICT SCHOOL FUND.

ASSETS.

1895	
March 31, by balance in fund, as reported	$[illegible]
Dec. 31, amount of fund arising from tax of 1895 and delinquent tax of previous years received after the apportionment of March 31st, 1895	[illegible]
Dec. 31, amount of fund arising from tax of 1895 received when apportionment was made	[illegible]
Dec. 31, amount of fund arising from tax of 1895 received Dec. 31, after apportionment was made	[illegible]
Dec. 31, amount of fund due from collection of delinquent taxes of 1894	[illegible]
Dec. 31, amount of fund due from collection of tax of 1895	[illegible]
	$[illegible]

DEBITS.

1895	
Dec. 31, by school fund apportionment, principal	$[illegible]
Dec. 31, by fund apportioned Dec. 31, 1895, but paid upon warrants issued at date	[illegible]
To balance to be apportioned March 31st, 1896, provided that the taxes received since are collected a year hence	[illegible]
	$[illegible]

SECRETARY OF INDEMNITY TO SCHOOL FUND.

Gottlib A. Hansen, a citizen of Sanpete county, died on the 10th day of August, 1895, intestate and leaving no heirs, his property consisting of four parcels of land situate at or near the city of Ephraim, Sanpete county, also $167.08 in cash escheated to the Territory of Utah for the benefit of the common schools thereof as provided by law; a decree of distribution to this effect being made by the probate court of Sanpete county on the 28th day of May, 1894. The real estate brought $721.15 and was considered well sold.

WARRANT ACCOUNT.

Warrants in circulation December 31, 1894, $660,408.18. The amount for which warrants were drawn during that period aggregated $987,540.53. Warrants in circulation December 31, 1895, $669,799.83. Accounts on which warrants were drawn during the year, $967,638.87. Warrants outstanding December 31, 1895, $291,454.75.

DISTRICT COURT CERTIFICATES.

Certificates for jury and witness fees received on taxes, cancelled and filed in auditor's office:

During year 1894	$40,[illegible]
During year 1895	[illegible]
	$[illegible]

Cart Notes paid by court commissioners, cancelled and filed in auditor's office:

First district, J. S. Twiggs, commissioner	$ 11,[illegible]
Second district, W. H. Dayton, commissioner	4,[illegible]
Third district, Geo. S. Peters, commissioner	1,[illegible]
Fourth district, H. H. Rolapp, commissioner	7,[illegible]
Total	$417,[illegible]
The commissioners report certificates outstanding	$ 16,[illegible]
Total certificates paid and outstanding	$[illegible]
The amount appropriated by the Legislative Assembly of 1894 for payment of witnesses, jurors and court reporters was	$150,000.00
Expended over and above appropriation	$[illegible]
Surplus for credit of the district courts for 1894 accounted for	[illegible]

RECEIPTS AND DISBURSEMENTS.

Cash in treasury Jan. 1, 1894	$ [illegible]
Total receipts	$[illegible]
Cash in treasury Dec. 31, 1894	$[illegible]
Total Receipts for 1895	$[illegible]
Cash in treasury Dec. 31, 1895	$[illegible]

Resources and liabilities of the Territory of Utah December 31st, 1895:

LIABILITIES.

Territorial bonded indebtedness	$[illegible]
Audited warrants outstanding	[illegible]
Claims court certificates issued in payment of jury service and witnesses fees in district courts outstanding	[illegible]
Interest on warrants issued on account of Woman's Exponent Committee, $[illegible] to Dec. 31st, 1895, at 5 per cent per annum	[illegible]
Commissions to sheriffs and marshals, balance due on account thereof	[illegible]
Territorial taxes, balance due certain school districts	[illegible]
Territorial institutions, salary and March 31st, 1895	[illegible]
Deseret school fund	[illegible]
Reserve accounts, balances on appropriations	[illegible]
University of Utah, public lands	[illegible]
Agricultural college of Utah, public lands	[illegible]
Reform school, district 1894-95 (estimated)	[illegible]
Total	$[illegible]

RESOURCES.

Balance in treasury	$ [illegible]
Due from counties on tax of 1893 and 1894	[illegible]
Due from counties on tax of 1895 after authorized claims for compensation and abatements	[illegible]
Due from U. S. marshal, Utah, fees and expenses	[illegible]
Due from U. S. marshal, District of Utah, jury fees, fees and expenses	[illegible]
Due from U. S. Court, third district court, jury fees $[illegible]	[illegible]
Balance in hands of J. R. Trusler, court commissioner First district	[illegible]
Balance in hands of D. Pyper, court commissioner Third district	[illegible]
Balance in hands of H. H. Rolapp, court commissioner Fourth district	[illegible]
Total	[illegible]
In addition to liabilities shown above, there will be due:	
1896. March 31, from county treasurers on State's moiety tax of 1895	[illegible]
March 31, school fund, proportion of taxes due from counties collected	[illegible]
July 1, Utah school fund, per act of Territorial assembly	[illegible]
	$[illegible]
This amount added to the above leaving as the state of the fund (school funds only)	$[illegible]
Adding the Territorial taxes assessed and collectable on the last tax roll	$[illegible]
This leaves the State without means to meet the necessary expenses of the State government and the maintenance of the public institutions until the taxes of 1896 become available.	

TERRITORIAL ASSETS.

As an effort to build and finishing institutions of the Territory of Utah, the payment of which is demanded by the State of Utah, the Territory which is about to enter turned over to the State the following valuable properties, it was for the building of the public institutions, namely: [illegible] the Mormon tabernacle was erected, and the finishing touches for the Territorial and penitentiary.

Capitol grounds	$ [illegible]
Penitentiary (land)	[illegible]
Agricultural college (land)	[illegible]
Reform school (land)	[illegible]
Insane asylum (land)	[illegible]
Deseret Agricultural and Industrial School (land)	[illegible]
Horse farm	[illegible]
Territorial penitentiary	[illegible]
Office furniture	[illegible]
Utah penitentiary	[illegible]
Total	$ [illegible]

TAXATION AND REVENUE.

While it will greatly conserve the interest and prosperity of the State and meet the economic desires of its people to keep taxation down to a minimum, so as to encourage immigration and the investment of foreign capital, to meet the increased expenses consequent upon the change from Territorial to a State government, it will doubtless be necessary to increase the State tax for the first year or two within the limit fixed by the State Constitution.

The taxing of mines and mining claims and the net annual proceeds of all mines and mining claims, as provided in the Constitution, if enforced by assessors and strictly carried out by the assessors and collectors, will doubtless increase the assessed value (line of property in the State to one hundred and ten million dollars.

Supposing the assessed valuation of the state for the year 1896 shall be $110,000,000, the following will show the amount of revenue to be derived at different rates after deducting the estimated pro rata amount for assessing and collecting and the probable remittances and abatements as provided by existing laws:

At 3 mills on the dollar	$[illegible]
At 4 mills on the dollar	[illegible]
At 5 mills on the dollar	[illegible]
At 6 mills on the dollar	[illegible]

Under existing law, the district school tax is 3 mills on the dollar, but the amount raised during the last two or three years has not been sufficient to keep the schools open for the term prescribed by law, through the failure in many instances of the district school trustees to assess a sufficient local tax, which added to the Territorial apportionments would maintain the schools for the legal term.

As soon as practicable the school tax should be segregated from the State tax and provision made for the maintenance of the district schools by funds raised from the sale or rental of school lands and by local taxation. Until this can be accomplished, it will doubtless be necessary to continue to assess a state school tax. The school population, according to the last school census, was 77,000, before the commencement of the next school year it will reach fully 78,000. A 3 mill tax upon the increased assessed valuation heretofore given would raise a total sufficient to make an apportionment of $4 per capita to the school population of the State.

The system heretofore adopted for the collection of the Territorial and district school tax has been very unsatisfactory. The law permitting county boards of equalization to fix the amount of compensation for assessing and collecting the tax, and giving such boards authority to remit taxes, has been very detrimental to the revenue of the Territory. The power given to county courts to abate "uncollectable taxes" and taxes on property "assessed twice," without fault on the part of the officer with such abatement is very frequently, in a dangerous envelope, and in many instances has been abused to the detriment and loss of the Territorial revenue and district school fund.

The revenue law should provide that the tax to be raised in each county shall be a fixed amount to be paid into the State treasury on or before a given date, without delinquency or abatement for any cause whatever. This can easily be arranged by the State board of equalization and the State auditor. Upon the receipt of the assessment rolls from the several counties, the assessed valuation in each county will be ascertained, upon that valuation let the pro rata of State and school tax, if any, to be paid by the counties respectively, be computed at the rate per cent fixed in the revenue law, making such allowance for assessing and collecting as may appear just, according to circumstances. Upon these matters being determined, the State auditor should charge upon the books of his office the respective amounts due from the several counties, and notify the county clerk, county treasurer and county assessor of the amount of tax so charged.

To insure prompt payment, the county collectors and county treasurer should be held responsible on their bonds for the payment of the State and school tax to the State treasurer at the time fixed by law. By this or some similar means the State officers will know exactly the amount of revenue they can depend upon to meet State obligations, and which is will be forthcoming. As it has been under the Territorial system hereinbefore pointed out, the officers never knew how much tax would be abated or how much collected.

The law regulating collectors to receive, in payment of Territorial taxes, district court certificates, issued for jury service and witness fees, which intended as a benefit to the holders, has failed of its purpose and experience has demonstrated that its greatest benefit is to speculators, who buy such certificates at a heavy discount, hold them until there is money in the treasury for their redemption, or when tax-paying time comes around supply them to bankers and merchants for the payment of taxes which should be paid in cash. While such payment discharged a Territorial obligation, it demoralized its financial affairs, the officers never being able to foresee in what kind of funds the taxes would be paid, and consequently could not arrange ahead for meeting the public obligations. This law should be changed and provision made for paying jury service and witness fees as soon as the service is performed.

The auditor suggests that the State laws provide that the fiscal year shall end on the 30th of November and that all State taxes be paid into the treasury on or before that date.

ESTIMATES FOR 1896.

Estimated expenses of State government and maintenance of State institutions for the year 1896:

Legislative Department:	
Expenses of Legislature, 40 days session, at three sessions, as follows to-wit:	
Mileage of members	$ [illegible]
Officers of senate, including the clerks, stenographer, etc.	[illegible]
Same for representatives, per diem	[illegible]
Mileage of representatives	[illegible]
Officers of house, including the clerks, stenographer, etc.	[illegible]
Stationery and incidental expenses	[illegible]
Printing governor's message, reports of officers, daily sessions, laws for sale, etc.	[illegible]
Governor's messenger	[illegible]
Secretary's messenger	[illegible]
Executive Department:	
Governor's salary	[illegible]
Secretary's salary, salary	[illegible]
Secretary's clerk	[illegible]
Salary treasurer's salary	[illegible]
Attorney general's salary	[illegible]
Superintendent of public instruction, salary	[illegible]
Superintendent's private secretary, salary	[illegible]
Clerical assistance, secretary's office	[illegible]
Clerk for auditor's office, salary	[illegible]
Books, boards, stationery and incidental expenses of the several offices of the executive department	[illegible]
Light, heat, janitor and other expenses for the offices of the executive department	[illegible]
Judicial Department:	
Three judges of supreme court, salary, $[illegible] each	[illegible]
Salary of district court judges, including expenses	[illegible]
Salary of district court clerks, estimated	[illegible]
Supplies for offices, clerks of supreme and district courts, books, records, blanks, stationery, etc., estimated	[illegible]
Penal and reformatory institutions, and library on penal, state, and reform schools	[illegible]
Insane asylum	[illegible]
Agricultural college of Utah	[illegible]
Deseret Agricultural and Industrial School	[illegible]
Reform school	[illegible]
Maintenance, 1895	[illegible]
Repairs, estimated	[illegible]
Maintenance, 1896	[illegible]
Repairs, estimated	[illegible]
Capitol Building:	
Clerk and night watchman	[illegible]
Deseret Agricultural and Manufacturing Society:	
Premiums for fairs in 1895	[illegible]
Expenses of board	[illegible]
Board of State Prison:	
Salaries of board, secretary and tax-gatherer, estimated	[illegible]
Expenses of board	[illegible]
Maps and plats for tax-lists (estimated)	
Salary assessor, including assessing and collecting on railroads	[illegible]
Stationery, estimated	[illegible]
Contingent to discharge commission	[illegible]
Estimated upon average of past years	[illegible]
Estimated upon average for 1895	[illegible]
Public Library:	
Salary of librarian	[illegible]
Incidental expenses	[illegible]
Salaries, board of Utah:	
Expenses of board	[illegible]
Board of Regents (Agricultural College and University):	
Salaries of board	[illegible]
Maps and plats for tax-lists (estimated)	
Salary assessor, including assessing and collecting on railroads	[illegible]
Stationery, estimated	[illegible]
Contingent to discharge commission	[illegible]
Estimated upon average of past years	[illegible]
Estimated upon average for 1895	[illegible]
Total estimate	$[illegible]

PROBABLE RECEIPTS.

An effort was made to ascertain the probable receipts from which fees would be paid into the State treasury, during the year 1896, but the changed conditions and the change of officers in the several departments rendered it impossible to obtain data upon which to form an intelligent estimate.

It is not claimed that the estimate herein given, of the expenses of the State government and the maintenance of the State institutions, for the current year, embrace all the expenses which may arise, it is given as an approximate estimate as far as data could be obtained, with the hope that it may be of some assistance to executive and legislative departments in providing for the needs of the State.

Respectfully submitted,

JOHN T. CAINE,

Auditor of Public Accounts, Territory of Utah.

Licensed to Wed.

Clerk Stanton issued a marriage license today to I. McGinnaly, aged 29, of Butte, Montana, and Julia Pelkey, aged 23 of Colorado Springs, Colo.

OGDEN.

OGDEN, UTAH, JAN. 25, 1896.

Ogden Items.

Eugene F. Darling has been arrested on complaint of James Sheridan charged with extortion. It is stated that Darling charged Sheridan with being unduly intimate with a lady of Ogden, claiming to have witnessed the intimacy through the transom, and for the sum of $400 he was willing to keep the matter quiet. Finally the sum of $40 was agreed upon. Sheridan informed the police and when Darling came to get his check the police were on hand and he was arrested. The matter was before the grand jury yesterday and an indictment was found.

A new industry will soon be started in Ogden, an eastern firm having made arrangements for the manufacture of sewer pipe, fire-tiling, door knobs, roofing, etc.

An effort is being made to make the Standard an eight page paper and publish it twice a week beginning on the 1st of February.

John Daniels and James Little created a disturbance on Washington avenue and had to pay a fine of $10 each.

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DR. MILES' RESTORATIVE NERVINE cures nervous prostration. Not miraculously, but scientifically, by first removing the poison of disease, and then supplying healthy nerve food, increasing the appetite, helping digestion and strengthening the entire system. Desperate cases require prolonged treatment as shown by that of Mrs. M. H. Reed, of Delta, Iowa, who writes: "As the result of a lightning stroke, the physicians said I had a slight stroke of paralysis, my limbs would all draw up. I would have trembling fits so that assistance should be at hand for three weeks did not close my eyes. I prayed for sleep, and felt that if relief did not come I would be dead or insane. I took Dr. Miles' Restorative Nervine and the second night after two hours sound from that time on my health improved slowly at first, but steadily and surely. I can do all my duties, and I cannot express how grateful I am, for I am now perfectly well, and have taken no medicine for over four months." Dr. Miles' Nervine is sold by druggists on guarantee that first bottle benefits or money refunded.

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