

of either eight or twelve rooms in the discretion of the committee.

Eleventh—That an eight or twelve room building be erected in the Twentieth ward on the ground owned by the board. Said building can be erected without interfering with the school now in session, the same to be paid for in school bonds or in cash at the option of this board.

Twelfth—That two additional rooms be added to the Twenty-first school of the same height and adjoining the same on the northwest.

The board then adjourned.

MALAD STAKE CONFERENCE.

The quarterly conference of the Malad Stake of Zion convened in the new Tabernacle, Malad City, Sunday, Sept. 13, 1891, at 10 o'clock a. m.

Apostle Lorenzo Snow, Stake president, Rudger Clawson, Bro. Wm. M. Palmer, the Stake presidency, Bishops and a goodly congregation were in attendance.

Pres. O. C. Hoskins presided.

After the opening exercises, Pres. Hoskins made appropriate remarks, in which he spoke of the blessings enjoyed by the inhabitants of the Stake.

Apostle Lorenzo Snow gave some valuable hints as to the proper position of the stand in the new Tabernacle, and treated instructively on the pre-existence and dual existence of the human family.

During the afternoon President Rudger Clawson congratulated the people on the erection of so fine a tabernacle, and portrayed our duties as officers and members in a striking manner. Brother William M. Palmer illustrated very beautifully the tendency of the physical part of man to grasp after things of the earth, while the spiritual part draws him toward his Creator.

On Monday President O. C. Hoskins showed that the organizations and officers are placed in the Church to bring us to a "unity of the faith." Apostle Lorenzo Snow proved that to become great we must first become little, and told some interesting anecdotes of the Prophet Joseph Smith.

In the afternoon Brother Lorenzo Hunsaker treated on the preaching of the Gospel to the world, and baptism for the dead. President Rudger Clawson dwelt on the value of little things and the need of performing little duties.

On Sunday evening Brother William M. Palmer delivered a lecture on Divine authenticity vs. usurped authority.

WILLIAM ANTHONY, Stake Sec.

THE BOARD OF EQUALIZATION.

The City Board of Equalization held an adjourned session Monday night. The members in attendance were Messrs. Pickard, Spafford, Karrick, Heath, Pendleton, Folland, Hyde, Hardy, Tuddenham, Young, Anderson, Lynn and Parsons.

Absent—Smith and James.

Mayor Scott took the initiative by stating that the meeting had been expressly called for the purpose of reconsidering the adoption of the resolution introduced by Councilman Young, a few evenings ago, lowering the rate of taxation on all real estate, twenty per cent. He wished it distinctly understood that he had not changed his

views since the last meeting. He was against the reduction first, last and all the time. The revenues derived through the collection of taxes would all be needed. Further, he said, he was informed by the merchants of the city, that unless the resolution was reconsidered they would contest it in the courts.

Councilman Parsons desired Mr. Young to speak on his resolution, but that gentleman declined, saying that he had already done so on several occasions and the resolution could now speak for itself.

Councilman Pickard called for the reading of the resolution, and Recorder Jack took the document from the table and read as follows:

Whereas, The assessed valuations of real property are higher this year than they were last, notwithstanding the fact that values have materially depreciated; and

Whereas, There are but few pieces of real property that return or can be made to return a reasonable interest on their assessed valuation; and

Whereas, The figures at which property is held should not control at this time, when taxpayers, under the influence of recent inflated prices and in expectation of an approaching recurrence thereof, are holding their property without seeking to sell, at prices at which there are no or few buyers; and

Whereas, It is reasonably certain that if an ordinary percentage of property were placed on the market to be sold for what it would bring, there would be a considerable and immediate depreciation in prices; and

Whereas, The total valuation of assessed property lying within the city limits, as assessed by the county assessor, is approximately \$48,000,000, and the city assessor's valuation is \$57,000,000, although both assessments are made under the requirements of the same law; and

Whereas, More money will be exacted from the people under the present assessment than will be required for municipal purposes, as estimated by the Mayor and finance committee of this council; and

Whereas, The taxpayers are under a heavy burden of special taxes for improvements; and

Whereas, The increase of taxes, being more than 300 per cent. in two years, is unjust and burdensome for the taxpayer and inimical to the best interests of the city; and

Whereas, The fact that our taxes exceed those of all other Western cities will seriously retard our growth and prosperity by stifling the influx and investment of capital; and

Whereas, Under these conditions whatever doubt may exist as to the correctness of the assessor's valuations should be resolved in favor of the taxpayers; therefore be it

Resolved, That the assessment roll be corrected and revised by reducing the valuation of the real property and improvements to 80 per cent. of the valuation as assessed, except on such real estate and improvements as have already been or may hereafter be reduced in value by this board for special reasons, the valuation of which to be reduced to 80 per cent. of the corrected valuation thereof; and that it be the sense of this board that the City Council instruct the proper official to refund to all taxpayers who have heretofore paid their taxes 20 per cent. of the taxes paid by them on real property and improvements.

At the conclusion of the reading of the resolution a silence ensued that seemed to be very painful to Mayor Scott. He looked nervously about and

darted appealing glances towards several of his trusted henchmen, but none of them responded. His honor, recovering himself from the shock of this apparent neutrality, announced that the meeting had been called to take action on Mr. Young's resolution.

Councilman Spafford—I move for a reconsideration of the resolution.

Councilman Karrick—I second that motion.

Mayor Scott did not, however, put the motion, but called Councilman Parsons to the chair, and took the floor, and again protested against the reduction of the taxes. He could see a hundred ways where the money could be expended. There was no provision made for an increase in any of the departments. The city ought to have the money and the only way to get it was by taxation or by a general reduction of the salary account, which was not at all pleasant, and which would not make any great difference.

City Attorney Hall by request of Councilman Lynn, took the floor and said: I have given this question as much thought and care as I could. My views on the matter have been already expressed in my opinion, which was read before the board on Friday night last. The board of equalization is the only power to which the overburdened, or unjustly assessed taxpayer can appeal. If the board is sure that no more money will be needed for expenses during the ensuing year than Mr. Young's resolution contemplates, then the City Council can reduce the rate but not disturb the valuation as set by the assessor.

Councilman Young—The resolution introduced by me on the subject under discussion is calculated to correct discriminations in the value of real estate which has been improperly assessed under the impulse of a recent boom. The merchants have placed the value upon their own goods by sending in a sworn statement of the stock they carry. In case the matter should find its way into the courts, with these facts staring them in the face, I do not apprehend any loss to the city.

Councilman Anderson.—Mr. Clute informs me that the real estate of this city is assessed at \$5,000,000 less than last year. The increase has been in personal property.

Councilman Parsons—I have not been present to hear the merits of Mr. Young's resolution discussed, but I was present with the committee on finance when the estimates of expenses for the ensuing year was made, and certainly the money will be needed.

Mr. Parsons then presented the figures of the amount of money required, according to the views of the Mayor, as recently published in these columns.

Councilman Hyde—The majority of the people of this city favor a reduction. They keenly sense that an injustice has been inflicted upon them. We have been placed here by the people; we are their servants, and it is our business to see that we serve them and serve them well. They are the judges of their own good. We should carry out their wishes. If we will only consult together we can easily devise some means whereby to be more economical in the expenditure of the people's money. The police as well as other departments can be run