

The terms of the law are very severe on public officers who willfully fail or neglect to carry out its provisions. We do not say this is wrong or unnecessary. A law is of little use unless it is enforced, and if officials do not perform their duty it may be rendered nothing but a dead letter. But the county courts can do much towards aiding the assessors and collectors, and in saving them from the odium that excessive taxation will bring upon them on the one hand, and the penalties of the law to which they will be liable if they do not assess and collect taxes based on "a full cash valuation" as construed by extremists, on the other hand.

The percentage of taxation is of course left to the county courts to decide within certain limits. If the assessments are high, as they are sure to be, the percentage of tax should be placed as low as is consistent with the revenue necessities of the various counties.

The unequal assessments made heretofore, and the wide discrepancy between values as estimated in different counties have rendered necessary some stringent provisions like those inserted in the new revenue law. But it was not designed by the Legislature that the public should be injured nor the poor oppressed. We hope good common sense will prevail in this matter and that the county courts will do all that they can in reason and in law to help their own officers in the performance of disagreeable but absolutely essential duties.

THE REVENUE LAW.

In the Salt Lake County Court, on Saturday, a communication was presented by Assessor J. W. Fox, Jr., presenting several questions in connection with the new revenue law, made by the late Legislature. The filing of this document brings up other circumstances connected with the question of taxes, and particularly relating to assessors, who, throughout the Territory, are aroused, and are up in arms, as it were, against the law, which they assert is an outrage, not only upon those who hold the positions of assessors, but upon property owners.

There were some amendments to the old law which were considered necessary by the assessors, and a committee was appointed to bring these matters to the attention of the legislature. This was done, and amendments were drafted to cover the points referred to. These amendments were set aside by the legislature, and a revenue bill was passed and appeared in the EVENING NEWS of March 22. Now come the committee of assessors, with a document which is necessary

in order to relieve them of any responsibility for the features of the new law. Here it is:

SALT LAKE CITY,
March 30th, 1890.

To the Assessors of Utah Territory:

Gentlemen—Your committee appointed at the meeting of the assessors held last December, to draft certain needed measures to be inserted in the Revenue Bill, and present to the Legislature for its approval, beg to report that we complied with your request, but the Legislature did not adopt our suggestions, yet enacted amendments to the law, which do not contain any marks of those we framed, and we believe the Revenue Law as it now stands will work a hardship upon the public, for which we are in no way responsible.

JESSE W. FOX, JR.,
Assessor, Salt Lake County,
WM. H. BROWN,
Assessor, Utah County,
H. F. McCUNE,
Assessor, Juab County,
Committee.

Some of the features complained of are set forth in Mr. Fox's letter to the county court. Others are named by the assessors, in commenting on the law, but for the present, those in the letter of Mr. Fox are sufficient. The document reads:

SALT LAKE CITY,
March 28th, 1890.

To the Honorable County Court of Salt Lake County:

Gentlemen—During the session of the last Legislature there was a revenue law passed and made law to take effect upon its approval, part of which reads as follows:

"Sec. 7. The assessor and his sureties shall be liable on his official bond for all taxes on property within or known to the assessor to be assessable within the county, which, through his wilful failure or neglect is unassessed or which has been by him wilfully assessed at less than the cash value.

"Sec. 8. The prosecuting attorney of the respective counties must, after the assessor completes the assessment book for the year, commence an action on the assessor's bond for the amount of taxes which it may come to his knowledge have been lost from said wilful failure or neglect to assess taxable property and from assessing property at less than cash value."

Under this law Salt Lake County will reach this year in valuation not less than sixty million dollars, in its inflated condition. This will give a revenue on the 8 mills tax as provided by the last law, of four hundred and eighty thousand dollars, which is considerable more than twice the revenue of last year under the old law of 12 mills tax, but this is not the worst.

The new school law provides that all taxes levied in December last by the trustees of the several school districts are valid and must be assessed and collected as provided by law. This will make a revenue for the district schools of this county for 1890 of about one hundred and eighty-two thousand dollars, or one

hundred and twenty-six thousand dollars more than was collected for district schools last year. The total tax of this year I estimate to be about six hundred and sixty-two thousand dollars or three hundred and eighty-four thousand dollars more than the total of the tax imposed on the people last year. This is caused by the increase in valuation of the property, and being compelled, under the new law, to place the values at a full cash value, in place of 50 per cent, as of last year, the trustees in levying their per cent having based their estimates upon the valuation of 1889, will as you can readily see, give to the district schools a greater revenue than anticipated, and far more than there is any use for. Under the present situation I am placed in, as assessor of this county, I ask your honorable body to define to me in writing your version of the law as to a cash valuation of the property in this county. Is it what it will in the judgment of the assessor pay a legal interest on? Or is it for what it is bought at by paying $\frac{1}{2}$ down and the property mortgaged for the balance? And am I expected to assess these security mortgages at their face? The law makes an effort to explain this point but does not to my satisfaction, and in order that I and my bondsmen may receive some protection from prosecution, I ask written instructions at your hands as to the valuations I am to be guided by, and upon receiving these instructions I am willing to complete the assessment rolls for this year, but under no other circumstances can I continue the work.

I herewith attach approximate list of special school taxes for this year compared with last, which amounts are not in excess, for the cases I have made my estimates on are at figures which will no more than insure me and my bondsmen from prosecution for the recovery of more funds for the government, as provided in the sections of law above quoted. JESSE W. FOX, JR.,
Assessor.

Approximate estimate of district school revenue for 1890 compared with 1889 assessed in several districts:

Second Ward received in 1889 on $\frac{1}{2}$ per cent levy.....	\$ 994.66
Second Ward will receive in 1890 on $\frac{1}{2}$ per cent levy about.....	3500.00
Third Ward received in 1889 on $\frac{1}{2}$ per cent levy.....	536.01
Third Ward will receive in 1890 on $\frac{1}{2}$ per cent levy about.....	2000.00
Fourth Ward received in 1889 on $\frac{1}{2}$ per cent levy.....	567.72
Fourth Ward will receive in 1890 on $\frac{1}{2}$ per cent levy about.....	2000.00
Fifth Ward received in 1889 on $1\frac{1}{2}$ per cent levy.....	3491.68
Fifth Ward will receive in 1890 on $\frac{1}{2}$ per cent levy about.....	2200.00
Sixth Ward received in 1889 on $\frac{1}{2}$ per cent levy.....	595.54
Sixth Ward will receive	