

To the Legislature of the State of  
Utah:                      the requirements of

the legislature at its regular session, the constitution of the state, I take pleasure in submitting to the Eighteenth legislative assembly of the state of Utah a statement of the general condition of the several state departments and the suggestions and recommendations of various branches of government as shown by reports of the officers thereof, together with recommendations for needed legislation.

It is needless for me to stress upon the importance of the occasion which has assembled you as representatives of the citizenship of Utah, each of you a legislative gathering brings increased responsibilities. As the population expands in this western

gave us a bird, yet prudent exercises of the legislative functions, the possibilities for our future are only blessed by a kind of "open road" policy. Our soils have been rich in abundance to the hungry; our mines have responded to the boundless plenty to the deliverers of precious metals; our rivers, the driving force of irrigation, and our people have prospered. Our state is young. Her wonderful natural resources are as yet but touched by the burning light of the labor of man-these shall be the development of these resources. With that unerring process we must anticipate the broadening requirements in the administration of her affairs. Her wise disposition is not a problem of today; it is the careful discharge of a trust for the generation of tomorrow. Let us not lose sight of the fact that we are not only the superstructure of a state which with the coming years shall occupy the center of the Union in intelligence, wealth and wise government.

At this juncture I cannot refrain from a word of congratulation that during the past 12 months of national and worldwide financial stringency, Utah has stood the industrial depression with stability and strength. Her sound condition through this period and at the present time will stand as an indisputable evidence of the soundness and soundness of her resources.

With you, I am proud of her rich agricultural, mining, stockraising and horticultural resources; as I am proud of her industrial, financial and commercial prowess. I am proud also of her continued educational advancement.

That you may know in detail the condition of the state, and the progress of the most careful consideration the executive and comprehensive reports which have been submitted by the various officers whose duty it is to gather and furnish this data.

A vacancy occurring in Utah's representation in the United States senate March 4 next, it will be one of your first, and to my mind, most momentous, duties to proceed to fill the vacancy by the election of a United States senator in the manner prescribed by the laws of the United States.

A high regard for the importance of this selection should characterize your deliberations. In choosing one of your fellow citizens for this responsible position, the two principal requirements of officers of public trust,—ability and fidelity—should be kept well in mind.

Under the previous administration the fiscal interests of the state have been well conserved. The assessed value has increased over twenty-one millions of dollars during the past four years.

The estimated revenues from all sources for the ensuing two years are \$1,250,000, the estimated requirements, as furnished by the various heads of departments, and the several managing boards—together with those required by existing laws—will approximate \$1,250,000. The estimated surplus of \$200,000 will cover the cost of maintaining the state government for the next fiscal period. The various items of revenue are set forth and shown in detail in the very comprehensive report of the state auditor.

The report of the comptroller of currency on national banks in Utah, and the reports of the state and private banks, as submitted by the secretary of state, show that the most serious excess of forty-two millions of dollars. An analysis of the assessments made with the report of the state auditor shows that taxes on "Money and solvent credits" for the year 1904 have been assessed on an amount slightly in excess of four and one-half millions of dollars. It is true that from the total tax imposed on the banks a deduction should be made for state, county and city funds held by them covering \$5,000,000 more than the amount of deposits. In other words, the amount of deposits in this state upon which taxes have not been levied is in excess of \$32,000,000. If the tax on the deposits, on the dollar, would add \$200,000 to the state revenue, or almost as much as is required to cover the estimated ex-

## REVENUE LAWS.

One of the most important matters therefore, for your consideration is the question of amendment or revision of the revenue laws relating to the taxation of property. It is for you to determine whether it will be best to try to correct existing defects by amendment, or by the enactment of a new law adequate to our present need and condition.

The claim is made by some that the election of a county assessor, especially in the case of the larger counties, who is elected by himself or deputy assessors all the taxable property of the county, is not a true and complete assessment, and that what is needed is a system which will bring the performance of this important public duty closer to the people. It is said that in some of the older states of the east there exists what is known as the precinct or township system.

Under this system the people of each precinct elect a board of three assessors, to serve for two years or longer. These boards, upon a date fixed by law, secure from the office of the county commissioners the assessment rolls of their respective precincts or townships, and proceed to make the changes in the roll which are necessary because of the erection



## Governor Spry's Message at a Glance.

MUNICIPAL INDEBTEDNESS. If this recommendation be accepted

and drain sewers, bridges, parking intersections, crosswalks, aqueducts, etc. If there had been such a tax levied in the years that are past, the

I recommend that if practicable the laws be so amended that all matters

Ullrich and his colleagues  
station and the  
southern Utah ex-

LAND COMMISSIONERS.

through its state board of land com-

The board of regents of the state university report marked progress dur-

**Health**  
is a stepping stone  
to success and wealth.

**Postum**

in place of coffee is a  
stepping stone to health.

"There's a Reason."