RAILROADS.

CHICAGO, ROCK ISLAND AND PACIFIC RAILROAD.

Magnificent Dining and Restaurant Cars.

A. M. SMITH, Gen. Passenger Ag't. A. KIMBA, Gen. Sup't.

U. P. R. R.

UNTIL further notice trains will leave and arrive at Ogden daily as follows:

LEAVE.
Daily Express ..... 10.20 a.m.
Mixed ..... 5.00 p.m.
Freight ..... 8.30 a.m.

ARRIVE.
Daily Express ..... 3.15 p.m.
Mixed ..... 9.40 a.m.
Freight ..... 5.15 p.m.

Daily connections made at Ogden with Central Pacific R. R., and with Utah Central road for Salt Lake City and all points in Southern Utah.

At Bryan with stages for Sweetwater mines.

At Cheyenne with Denver Pacific for Denver, Central City, Georgetown and all points in Colorado and New Mexico.

At Omaha with Chicago and North-western, Chicago, Rock Island and Pacific, Chicago, Burlington and Quincy, Burlington and Mo. River in Neb., Kansas City, St. Joe and Council Bluffs railroads, and Mo. River line of steamers for all points east and south.

Tickets for sale to all points east at Ticket Office of Wells, Fargo & Co., Salt Lake City; also at Union Pacific Railroad Office in Ogden, at which office berths in sleeping cars can be secured.

THOS. L. KIMBALL, Gen'l Ticket Agent, Omaha.

H. H. CLARKE, Gen'l Pass. Agent, Omaha.

Through Cars to Washington City

THE GREAT FORT WAYNE AND PENNSYLVANIA RAILWAY LINE

RUN THE CELEBRATED PULLMAN PALACE CARS FROM Chicago to Baltimore AND WASHINGTON CITY.

Without Change!

3 TRAINS DAILY TO PHILADELPHIA

NEW YORK & BOSTON.

2 Trains Daily to BALTIMORE AND WASHINGTON

This route is especially recommended to business men, as it gives them an opportunity to visit Pittsburg, Philadelphia, New York and Boston, the best markets in the East.

Ask for Tickets via Pittsburg, Fort Wayne and Pennsylvania Central R. R., which may be obtained at all regular National Ticket Offices in the Northwest. For Tickets via Chicago, West Madison St., and at Depot, Madison and Canal Streets, West Side, Chicago.

F. STYLES, Gen'l Pass. and Ticket Agent.

J. P. LINNARD, General Manager.

CITY LIQUOR STORE

IMPORTED ALE, PORTER, CLARET, Cordial & Geneva Gin.

Choicest wines and Kentucky whiskies which we guarantee pure, and the prices that can be compared with the prices that adjoin for family use and country trade. Call and examine.

MORTON & TUFTS, First South Street, Two Doors East of Godbe's Corner.

GENEALOGICAL.

To Latter-day Saints who are interested in Genealogical Matters:

By and with the consent of the Church authorities, I have concluded to go to the Eastern States during the present winter to obtain the genealogies of such saints as come from there who might desire my aid. During my recent mission in those parts I acquainted myself with things that will enable me to prosecute the work with a fair degree of success, and in preparing these records for the temples of the Lord. The expense will be but a very small portion of what it would be if done after my return next spring. Persons desiring to avail themselves of my services in the premises will please make known their wishes at the Deseret Store, Salt Lake City, or by letter addressed to me at Salt Lake City, Utah Territory, when I will be prepared to receive their commissions before my departure. Parties residing at a distance can have their wishes attended to by forwarding a list of the names they desire to have attended to, stating terms, etc., by return mail, or by the Utah Mail.

E. F. CUMMINGS, Jr.

Salt Lake City, U. T., December 8-1877.

NEW ADVERTISEMENTS.

F. AUERBACH & BRO., 55 East Temple St., SALT LAKE CITY.

FIRST IN THE FIELD!

NEW SPRING GOODS ARRIVING.

NEW DRESS GOODS, at 10c, 12½c, 15c, 20c, 25c and upwards.
" BLACK ALPACAS, at 20c, worth 40c.
" PIQUES, 25c per yard.
" ELEGANT BOURETTES, for Peloaise and Suits, at $1.25, worth $1.75 per yard.
" STRIPED SPRING SILKS, 75c per yard.
" QUADRILLE SPRING SILKS, 90c per yard.
" NAVY BLUE SPRING SILK, $1.25 per yard.
" CHOICE BLACK SILKS, from 85c. to $3.

Novelties in Lace of Various Kinds.
" EMBROIDERIES, White and Colored.
" LADIES' TIES AND BOWS.
" SILK HANDKERCHIEFS.
" LACE DO.
" RUCHINGS.
" LACE RIBS.
" LACE SETS.
" GALOON TRIMMINGS.
" CHENILLE FRINGES.
" DRESS BUTTONS.
" INFANTS' CLOAKS.
" OPERA SHAWLS.
ELEGANT 4-BUTTON KID GLOVES at $1.50.

WHOLESALE MILLINERY.

NOVELTIES IN TRIMMING SILKS.
NOVELTIES IN RIBBONS.
NOVELTIES IN ORNAMENTS.
NOVELTIES IN SHAPES.
NOVELTIES IN HAIR.
Etc., Etc.

New Notions, New White Goods.

OUR WINTER GOODS Must be closed out to make room for SPRING GOODS.

OUR STOCK OF STAPLE GOODS Just received and bought at Bottom Prices is Complete and Choice.

NEW CLOTHING Of choice styles, for boys from 3 to 9 years, and from 9 to 15 years.

YOUTHS' CLOTHING from 15 to 20 years, very low in price for the superior quality, make and fit.

OUR STOCK OF Gents' Clothing, Gents' Furnishing Goods, Gents' Boots & Gaiters, Gents' & Boys' Hats, Etc., Etc. Is now on the way and will be offered at prices to meet the sharpest competition.

WHOLESALE BUYERS will do well to call and look through our Stock for mutual advantage. We show Goods and quote Prices with pleasure.

Orders promptly filled and honorable treatment guaranteed.

ESTABLISHED 1862.

F. AUERBACH & BRO.

EVENING NEWS.

Monday, March 25, 1878.

BY TELEGRAPH.

PER WESTERN UNION TELEGRAPH LINE.

EASTERN.

Arrested for Robbery.

PETERSBURG, Va., 23.—Detective J. A. Gallagher, of Pinkerton's Agency, New York, to-day, arrested in the City Hotel, three men and a woman, charged with robbing, on January 2nd, the office of James H. Young, No. 49 Nassau Street, New York, of $200,000 in cash certificates, bonds and stocks. The persons arrested are known as George Carson, *alias* Little George, *alias* J. H. Cornish; Rufus Minor, *alias* Little Ruffe, *alias* R. Andrews; Horace Abrams, *alias* Horace Horan, *alias* Little Horace, *alias* C. Burton; Charlotte Doherty, *alias* Carry Abrams, *alias* Mrs. C. Burton. The examination of their baggage will be made to-morrow. The party arrived on different days and put up in different hotels, but a watch upon their movements showed they were acting in concert.

Accidental Stabbing.

PHILADELPHIA, 23.—While Mrs. Walcot and Mr. Showell were engaged in a scene in the "Exiles," at the Walnut Street Theatre, Showell tripped and fell against the lady, who was seriously stabbed by a poniard she held in her hand. The doctors fear internal hemorrhage.

Notorious Bruisers.

BOSTON, 23.—John Murphy and Jack Grey, notorious bruisers, owing to a dispute about the nationality of O'Leary, the pedestrian, fought 15 rounds in the Dorchester district this morning. Murphy got in a blow over Grey's right eye, which rendered him insensible for 15 minutes and stopped the fight. The purse was $25 a side.

Dr. Conklin's Arrest.

QUINCY, Ills., 23.—The Dr. Conklin said to have been arrested in San Francisco, to-day, is supposed to be Dr. W. H. Landix, charged with the death of Mrs. Fanny A. Price, at this city in January last. Application has been made to Gov. Cullom for a requisition, with which Chief of Police McGrew will start to San Francisco on Monday. Dr. Park of this city is under indictment for complicity in the same offense.

Daring Robbery.

NEW YORK, 23.—The cashier of the Planet Mills, South Brooklyn, returning to the mills from the bank this afternoon, was attacked by four men and robbed of $5,000. The thieves had a horse and wagon convenient, and made good their escape, although pursued by a policeman and some citizens.

Stewart's Home for Women.

A. T. Stewart's Home for Women will be open for the reception of boarders April 3d. The formal opening takes place April 2d. Board and lodging will cost $6 per week; a single room, $1 per week extra. A large parlor room may be had for from $3 to $5 per week extra. The hotel being intended for the use of the greatest number it will conveniently accommodate, it is desired that each room be occupied by at least two boarders. A limited number of rooms will be set apart for the use of ladies visiting the city on business. The library contains more than 2,000 volumes of selected literary works, to which the boarders have free access, with the use of writing materials at all times.

The Trade Dollar Coinage.

WASHINGTON, 23.—The full text of the trade dollar section of the bill reported from Alexander H. Stephens' committee yesterday is as follows:

Section 5.—That the trade dollar shall hereafter be coined exclusively for foreign trade and limited to the amount of $750,000 per month, and when coined shall not be permitted to be taken from the mints except upon a receipt given for exportation, under such regulations as the Secretary of the Treasury shall prescribe.

Working Hours of the Navy Yard.

The navy department circular announces that the working hours in the navy yards and shore stations will be, from March 21st to September 21st, from 7 a.m. to 6 p.m., and from September 22d to March 20th, from 7.30 a.m. to 4.30 p.m., with the usual intermission of one hour for dinner. The department will contract for labor of mechanics, foremen, leading men and laborers on the basis of eight hours per day.

The McGarrahan Case.

The Senate committee on public lands, to-day, resumed the investigation which has grown out of the memorial of Wm. McGarrahan, praying for the enactment of a law to supply certain omissions in the record of his alleged patent for the New Idria quicksilver mine in California. Ex-Congressman Eldredge, of Missouri, made a sworn statement that so far as his name is concerned the alleged list of outside stockholders in the Panoche Grand company is absolutely false, and he denounced as wicked slanders all imputations or insinuations that his support of the claim in Congress was influenced by any motive whatever except a sense of official duty. Eldredge referred to the printed book of letters, etc., which he understood the New Idria counsel had been industriously circulating, which, in its headlines, etc., seemed to reflect upon him; whereupon a discussion arose between counsel as to which side was responsible for the publication of the alleged list of outside stockholders.

The introduction of documentary evidence was then proceeded with. The papers submitted were extremely numerous and voluminous.

Wool Market.

BOSTON, 23.—In wool there is no material change in prices, but there is still a gradual settling down on all grades, and last week's prices were more difficult to realize. There was rather more doing in Ohio fleeces, and the prices of No. 1 and X settled down to 42 at which figure most of the sales were made. There were small sales of choice X and above and XX and above at 43, but Ohio and Pennsylvania wools could not be forced at over 40 @ 42½ for the most desirable grades. There was little inquiry for fine wools, as both buyers and sellers are indifferent about selling. The trade generally has not been so dull and unsatisfactory for a long time, nothing of any consequence was done in Michigan and other fleeces. Fulled wools met with a fair demand. Sales of the week comprise Ohio fleeces, medium, No. 1, 30; XX and above 42 @ 43. No. 1 and X Michigan 41 @ 42; fine Maine 40, low; No. 1 fleeces 38; Coarse fleeces 33 @ 37½; combing and delaines 42 @ 48. Oregon combing 27, low; unwashed combing at St. Unionists and territory 19 @ 32. Eastern and Valley Oregon 30 @ 33. Texas 20 @ 25, scoured 37 @ 45; pulled 30 @ 45. The sales of California wool were the smallest for a long time, comprising for the week only 144,000 lbs. at 17 @ 19 for fall, and 18 @ 29 for spring. The sales of the week aggregated 921,600 lbs.

FOREIGN.

GREAT BRITAIN.

Meeting of Cotton Operatives.

LONDON, 23.—A meeting of cotton operatives was held in the Exchange at Blackburn to-day. Two thousand persons were present, besides delegates from the manufacturing towns and villages of northeast Lancashire. Resolutions were carried unanimously, regretting the action of the employers in proposing a 10 per cent. reduction; pledging the workmen to accept a rate of wages equal to that in the towns where the reduction was recently accepted; declaring that if the employers persist, the workmen will resist to the utmost any reduction, except with corresponding reduction in the working hours. The meeting adjourned till April 13th, and in the meantime deputations will urge the masters to resort to short time in preference to a reduction of wages.

The Match Won by O'Leary.

O'Leary wins the pedestrian contest. All competitors abandoned the track about 8 o'clock, leaving O'Leary victor. O'Leary walked till 8 10 p.m., when he had completed 529 miles and two laps. Vaughan retired at 7.48 p.m., having completed 500 miles. O'Leary was declared winner amid boundless excitement and enthusiasm.

The Eastern Question.

The *Times*, in an editorial, says the treaty purposes a new state in the Balkan peninsula, which would draf all others, and which supported by external influence, would inevitably strangle all other interests. New Bulgaria would extend considerably beyond the limits within which the Sclav population is preponderant. Whereves the presumed limits of such preponderance were not coincident with good geographical boundary, the boundary line has been pushed forward to the injury of other populations and states. The general result is the new principality would occupy the whole central mass of the peninsula forming the state, in comparison with which Servia and Montenegro would be insignificant, and reducing the remaining possessions of Turkey to an absurdity. Europe cannot avoid very grave doubts whether such an arrangement would be either just or exempt from danger of great future disturbance.

Fifty thousand Turkish troops are now encamped in the plain of Bujukdere, and there are 50 battalions on the lines defending Constantinople.

The British cabinet received a declaration from Russia that the communication of the instrument of peace to the powers is equivalent to the formal presentation to the congress. The Russian cabinet, however, considers that by making the above mentioned communication it has fulfilled its international duties and is less inclined to agree to a special presentation to the congress, inasmuch as by making known all the conditions of peace, it afforded each power an opportunity of making separate provisions of the treaty, subject to European deliberations. An understanding upon this point has not yet been reached. Until it is decided, the fate of the congress is uncertain.

TURKEY.

The Sanitary Commission.

CONSTANTINOPLE, 23.—The sanitary commission have arrived at Erzeroum. At Tiflis they found 20,000 corpses buried two feet under the ground, frozen but not decomposed. The commission are deliberating whether to cremate the corpses or use quicklime.

NOTICE.

ASSESSOR AND COLLECTOR'S OFFICE, 16 City Hall, Salt Lake City.

To all Persons owing City Taxes:

I RESPECTFULLY call your attention to the new ordinance now in force "To provide for Assessing and Collecting City Taxes."

I am required to take immediate steps to collect all Taxes now due. Those who wish to save cost and avoid their property being advertised for sale, should pay forthwith, as I have no alternative.

JOHN R. WIDDES, City Assessor and Collector. Salt Lake City.

DR. PRICE'S SPECIAL FLAVORINGS.

VANILLA, LEMON, ETC., for Flavoring Ice Cream, Cakes and Pastry.

With great care, by a new process, we extract from the true, select Fruits and Aromatics, each characteristic flavor, and produce *Flavorings of rare excellence. Of great strength and perfect purity. No poisonous oils. Every flavor as represented. No dead—each bottle full strength, holding each flavor true to nature, purporting to be, will use no other. The most delicate, delicious flavors ever made. As superior to the cheap extracts. Ask for Dr. Price's Special Flavorings. Manufactured only by*

STERLING & PRICE, Depots, CHICAGO and ST. LOUIS. Manufacturers of Dr. Price's Cream Baking Powder.

ESTABLISHED MAY 1, 1876.

The Public of Salt Lake Have earlier appreciated our efforts to combine

PUNCTUALITY! FASHION AND ECONOMY!

with satisfactory that our constant solicitations are far too small for our increasing trade. We are offered to lease for a term of years the whole of the building, we hope to put ourselves in a position, with our increased facilities to

More than Double our present Business.

Gentlemen have no hesitation to go either east or west for their clothing to prove the fact.

ABY BUCKLE & SON, Main Street, OPPOSITE WALKER HOUSE

AN ORDINANCE

To Provide For Assessing and Collecting City Taxes.

Section 1. *Be it ordained by the City Council of Salt Lake City*, That there is hereby directed to be assessed and collected annually, beginning with the year 1878, an *ad valorem* tax on all property within the limits of Salt Lake City Corporation, made taxable by the laws of the Territory of Utah, for the following named purposes, to wit: Not to exceed five mills on the dollar to defray the contingent expenses of the city; not to exceed five mills on the dollar to open, improve, and keep in repair the streets of the city; not to exceed one and a quarter mills on the dollar to control the water of said city.

Section 2. All property, real and personal, situate and being in this city, is taxable, except:

First. Property owned by the United States;

Second. Bonds and other obligations of the United States;

Third. Property owned by this city, by Salt Lake County, by Utah Territory or by any school district;

Fourth. Houses and other buildings and land occupied for public worship, owned by any religious denomination, so long as the same are used for public worship, and no income is derived therefrom; but this subdivision does not include the residence of the minister, parson, or other person attendant upon such denomination;

Fifth. Property owned by any scientific, charitable or benevolent society, so long as such property and the income that may be derived therefrom, are used exclusively for the public good;

Sixth. Public libraries, and libraries of literary and scientific associations, when no income is derived therefrom;

Seventh. Private libraries and libraries of professional persons, not exceeding three hundred dollars in value;

Eighth. Public squares and public grounds used for amusement and pleasure, when no income is derived therefrom;

Ninth. Shares of stock in corporations when the property of the corporation is taxable;

Tenth. Cemeteries and graveyards used for interring the dead;

Eleventh. Property owned by any fire or military company, when used only for the public good, and no income is derived therefrom; mining claims and the products of mines and the ore in the mines.

Section 3. Property other than money, shall be assessed at a fair cash valuation. Money loaned, on hand, or on deposit, shall be assessed at its legal value. Real estate shall be listed as real estate, and personal property shall be listed as personal property. From credits taxable under this ordinance, debts due and owing by the party to be assessed shall be deducted in listing and assessing.

Section 4. Shares of stock in national banks shall be listed and assessed to the shareholders. Shares of stock in corporations other than national banks, when the same are taxable, money and taxable bonds, shall be listed and assessed to the shareholder, money holder, or bondholder. Property held in trust by an executor, administrator or other trustee, shall be listed to such executor, administrator or trustee.

Section 5. Property shall be assessed to the owner, if known; if the owner be unknown then to an unknown owner. The tax shall attach to and constitute a lien on the property assessed, from the day of assessment. If the taxpayer owns both real estate and personal taxable property, the tax on the personal property shall also be a lien on the real estate. In each and every case the lien shall be paramount to all other liens whatsoever, and it shall not be removed therefrom until the tax is paid, or until the title vests thereto, under a sale thereof, by virtue of proceedings to enforce payment of the tax.

Section 6. In assessing real estate it shall be referred to with reasonable certainty, as to locality and quantity; it shall be sufficient to give the number of the lot, block and plat; and on other lands, the approximate area within the section, or other legal sub-division.

Section 7. The property, real and personal, of corporations shall be assessed, and the tax collected to the same extent as if such property were owned by individuals.

Section 8. In all cases where a railroad, owned by any person, partnership, firm, company or corporation, shall be located and constructed in this city, the real and personal property appertaining thereto, shall be assessed in the same manner as other property. The president or other officer of such company or corporation, shall, on demand, give to the assessor a statement containing a description of such road, and the real and personal property appertaining thereto, within the city, with the fair cash value thereof. Also the number of locomotives and cars of every description, commonly known as rolling stock, and their fair cash value; the whole length of said road, and the length of that portion thereof in this city, and an apportionment of the valuation of such rolling stock to this city, the same to be estimated according to the proportion to which the portion of said road, in this city, bears to the whole length of said road.

Section 9. In all cases when the property of a corporation is to be assessed, the assessor shall issue a written notice to the president, secretary, superintendent, or person in charge of the property of such corporation, that an assessment is to be made, requiring such president, secretary, superintendent, or person in charge of said property, to make a statement, upon his oath or affirmation, of the real and personal property of such corporation, situate or being in this city, and deliver the same within ten days from date of said notice. It shall be sufficient to deposit said notice in the postoffice, postage prepaid, directed to such corporation at the place where it keeps its principal office or place of business.

Section 10. The assessor and collector before entering upon his duties, shall take and subscribe an oath of office, and give bonds, conditioned for the faithful performance of the duties thereof, which bonds shall be approved by the City Council and be filed with the city recorder.

Section 11.—The assessor and collector is hereby empowered to administer oaths in the discharge of his official duties, and may require persons to give a statement of their taxable property, under oath, and he is hereby authorized, when necessary, to appoint one or more deputies, for whose official acts he shall be responsible; and they shall qualify and give bonds with good and sufficient securities to said assessor and collector, to be approved by him and filed with the city recorder.

Section 12.—The assessor may, when he deems it necessary, leave with the person to be assessed, or at his residence or place of business, a blank form of the assessment list—and with corporations, firms or associations suitable forms—requiring the tax payer to fill out and return the same to the assessor within ten days from date of service; and any person, corporation, firm or association furnished with said blank forms, must comply with the requirements thereof, or be liable to a fine not to exceed ninety-nine dollars for each and every such neglect. If any person shall wilfully and knowingly make a false list to the assessor, or make a false statement of his property or of property under his control, he shall be deemed guilty of a misdemeanor, and may be fined in any sum not to exceed ninety-nine dollars, or imprisoned in the city jail, not exceeding one hundred days, or both. The city recorder shall furnish to the assessor suitable books, conveniently ruled and headed for designating the property to be assessed, which shall constitute the assessment roll.

Section 13.—On or before the first monday in April in each year, the assessor shall ascertain by diligent inquiry and examination, all property in this city, real and personal, subject to taxation, also so far as practicable, the names of all persons, corporations, companies or firms owning, claiming or having the possession or control thereof, and shall determine the fair cash value of such property, and shall so list and assess the same to the person, firm, corporation, association or company owning or having the possession, charge or control thereof, and make returns to the city council: But the time for making returns may be extended or additions made thereto by order of the council. No assessment of property or charge for taxes or assessments thereon shall be considered illegal on account of any irregularity or informality in the tax list or assessment rolls, or on account of the assessment rolls or the tax list not being made, completed or returned within the time required by law, or on account of the property having been charged or listed in the assessment or list, in any other name than that of the rightful owner, and no error or informality in the proceedings of any of the officers entrusted with the assessment and collection of taxes, not affecting the substantial justice of the tax or assessment itself, shall vitiate or in any way affect the tax or assessment.

Section 14. The City Council shall on the return of the assessment roll, appoint a time to hear complaints (if any), and determine the assessor and collector's compensation; also determine the rate per cent. of the city tax for the current year. The recorder shall, within twenty days after the receipt of the assessment roll, set the amount of tax in the proper column, opposite the name or description of property, and furnish the assessor and collector with said assessment roll. On receipt of the assessment roll from the recorder, the collector shall furnish to each taxpayer, or leave at his residence or usual place of business (if known), a notice of the amount of tax assessed against him, and where and when payable, and return said assessment roll to the City Council.

Section 15. The City Council shall constitute a board of equalization, and shall have power to determine all complaints made in regard to the assessed value of any property, and may change and correct any valuation, either by adding thereto or deducting therefrom, and if the board of equalization shall find it necessary to add to the assessed valuation of any property on the assessment roll, they shall direct the recorder to give notice to the persons interested, by letter, postage prepaid, deposited in the post office, or otherwise, naming the day when they shall act in that case, and allowing a reasonable time for such party to appear.

Section 16. During the sessions of the board, the assessor may be present, and shall have liberty to make any statement touching questions before the board. The board may remit or abate the taxes of any insane, idiotic, infirm or indigent person to an amount not exceeding five dollars for the current year. During the session, or as soon as possible after the adjournment of the board of equalization, the recorder shall enter upon said assessment roll all the changes and corrections made by the board and furnish the assessor and collector with a correct copy of said roll, and file the original with the office records.

Section 17. On receipt of the assessment roll from the recorder, the collector shall proceed to collect the taxes, and pay the amount collected into the city treasury, monthly, or oftener if required. If any person neglect or fail to pay his taxes on or before the 31st day of October, in the year the taxes are assessed, it shall be the duty of the collector to levy upon enough taxable personal property of the taxpayer, to pay the taxes and costs, and proceed to sell the same in the manner hereinafter mentioned. Before making said sale, he shall give the owner, if known, and an inhabitant of the city, a notice in writing of the time and place of sale; he shall also cause public notice to be given, not less than ten nor more than forty days, of the time, place and kind of property to be sold, by posting up said notice in not less than three public places, in the vicinity; if real estate is to be sold, one of said notices must be posted up on the premises. When personal taxable property of a delinquent taxpayer is not found by the collector, or if found, is insufficient in amount to pay his taxes and costs, then the collector is also authorized to levy upon and sell any real estate belonging, or assessed to, such delinquent taxpayer. The property of non-residents or persons unknown, shall not be sold for taxes without giving notice of such sale by advertising at least five times in some newspaper published in the Territory, commencing at least twenty days previous to date of sale. The collector shall be entitled, as costs, to the same fees as a sheriff or constable for like services. The collector is hereby authorized and empowered to collect taxes at the rate per cent. of the previous year, at any time after the property has been assessed, in all cases where he has reasonable grounds for supposing that such property will be removed from the city previous to the regular time for collecting. Whenever property shall be sold for taxes, the amount, if any, remaining over and above the tax and costs shall be paid into the city treasury, subject to the order of the person whose property was sold.

Section 18. When real estate is sold for taxes, the collector shall issue a certificate to the purchaser, reciting substantially the facts of the non-payment of the tax, levy upon, advertisement and sale of said real estate, which certificate shall be *prima facie* evidence of the facts therein recited; a duplicate of such certificate shall be filed by the collector in the office of the recorder of the county. *Provided*, that if at such sale no person bid and pay the collector the amount of tax required to be paid as aforesaid on any real estate, the collector shall make to Salt Lake City corporation a certificate similar to that given to other purchasers, and such sale to the city shall have the same effect as if made to an individual.

Section 19. Real estate sold for taxes as aforesaid may be redeemed by any person interested therein, at any time within two years after the date of the sale thereof, by such person paying in to the city treasury, for the use of the purchaser or his legal representatives, the amount paid by such purchaser, and all costs, as aforesaid, with interest at the rate of one and one-half per cent. per month, on the whole, from the day of sale to that of the redemption, and all taxes that have accrued thereon and which have been paid by the purchaser after his purchase to the time of redemption.

Section 20. Money paid into the treasury in redemption of real estate, purchased at a tax sale, and to which money such purchaser or his assignee is entitled, shall be paid to him by the treasurer, upon his applying therefor and producing the duplicate certificate of the purchase or a copy thereof certified by the recorder, and endorsing thereon a receipt for the amount.

Section 21. If any property, sold as aforesaid, be not redeemed within the time, and in the manner aforesaid, on presentation of the collector's certificate, the recorder shall make out and deliver a deed therefor, conveying the same to the individual purchaser, assignee, or city, as the case may be; which deed shall recite, substantially, the amount of the tax, the year for which it was assessed, the day and year of the sale, the amount for which the real estate was sold, a full description thereof and the name of the purchaser, assignee or city, as the case may be, and when attested by the corporate seal such deed shall be *prima facie* evidence of the facts recited therein.

Section 22. Whenever the collector shall furnish satisfactory proof to the City Council that he has exhausted all the taxable property, real and personal, of any delinquent tax payer, the auditor shall credit the collector with the amount of the tax of such delinquent remaining unpaid.

Section 23. It shall be the duty of the auditor to keep an account with the assessor and collector, debiting him with the amount of tax assessed, and crediting him with the amount paid into the city treasury, the amount remitted, and compensation allowed him for his services.

Section 24. Whenever any tax is paid in full to the collector, he shall mark the word "paid" on the tax roll opposite the name of the tax-payer, and shall give a receipt therefor.

Section 25. On or before the thirty-first day of December in each year, the collector shall settle with the auditor and make full payments into the city treasury for all taxes due. If any tax shall remain unpaid to the collector on the said thirty-first day of December, the collector shall have, in his own individual right, a right of action, the same as on express contract for the direct payment of money, against each delinquent. And no property of such delinquent shall be exempt from execution on a judgment in such cases.

Section 26. Whenever the terms mentioned in this section are employed in this ordinance, they are employed in the senses hereinafter affixed to them, except where a different sense plainly appears:

First. The term person, when applicable, includes firm, partnership, joint stock company, association and corporation;

Second. Words in the singular number may include the plural, and words in the masculine may include the feminine;

Third. The term property includes both real estate and personal property, as hereinafter defined;

Fourth. The term personal property includes money and all other property, tangible and intangible, except real property;

Fifth. The term intangible property includes shares of stock in corporations and in joint stock companies and taxable bonds;

Sixth. The term real property includes land, land claims, and all improvements thereon;

Seventh. The term real estate includes the ownership of, or claim to, or possession of, or right of possession to, any real property in this city;

Eighth. The term writing, and written, includes printing and printed, and the term printing, and printed, includes writing and written.

Section 27. All ordinances heretofore passed in relation to assessing and collecting city taxes, superseded by or in conflict with any of the provisions of this ordinance are hereby repealed; *Provided*, always, that such repeal shall not affect, or in any wise impair any right accruing or any liability, forfeiture or penalty incurred under such repealed ordinances or affect any suit, prosecution or proceeding begun or pending previous to the said repeal; but all rights, forfeitures, liabilities or penalties incurred under said ordinances may be enforced the same as if such repeal had not been made, nor shall such repeal affect the right to any office or change the term or tenure thereof; and the assessor and collector now in office is hereby authorized and empowered to assess and collect the city taxes for 1878 under the provisions of this ordinance. All delinquent taxes due and remaining unpaid on the 1st day of April, 1878, shall be collected of the person assessed in accordance with the provisions of this ordinance, by the collector.

Passed March 12th, 1878.

FERAMORZ LITTLE, Mayor.

JOHN T. CAINE, City Recorder.

Territory of Utah, } ss.
Salt Lake City.

I, John T. Caine, Recorder of Salt Lake City, do hereby certify that the foregoing is a true and correct copy of an ordinance entitled "An Ordinance to provide for assessing and collecting city taxes," passed by the City Council of Salt Lake City, the 12th day of March, A. D. 1878, as appears of record in my office.

(SEAL.) In testimony whereof, I have hereunto set my hand and affixed the corporate seal of Salt Lake City, this 14th day of March A. D., 1878.

JOHN T. CAINE, City Recorder.

DAVID JAMES, LICENSED PLUMBER, TINNER, Steam and Gas Fitter,

Respectfully announces that he has secured the agency for the Territory of W. B. Warner's low pressure

Steam Warming Apparatus,

Manufactured under S. J. Gold's patents. Also Gold's

HOT AIR FURNACES.

Persons wishing to warm up Churches, Public Buildings, Stores or Private residences by either steam or hot air will find it to their interests to correspond with me on the subject.

A full line of Plumbers, Gas and Steam Fitters' Goods kept in stock. Hinsey's Pumps and Pump Fixtures on hand.

OFFICE AND WAREROOMS WEST TEMPLE ST., Opposite City Meat Market.

JOB BARKER, CUTLER, LOCK AND GUNSMITH

SAWS SHARPENED, STOVES REPAIRED, GUNS REPAIRED, Etc., STOCKED, Etc.

COMMERCIAL STREET.

BUILDING ROCK:

White Sandstone, For Sale, One and a half miles north of Warm Springs, good road, $5.00 per cord, also

LIME & SEA SAND

of the very best quality.

MACDUFF BROS., Prop'rs.

SIERRA NEVADA Lumber Association

WHOLESALE and RETAIL DEALERS IN

LUMBER, LATH, Shingles, Doors, WINDOW BLINDS, &c.

SUPERIOR Wood Pumps! KEPT IN STOCK.

OFFICE AND YARD One-half Block South of Depot

S. J. LYNN, Supt.

DAVIS, HOWE & CO., FOUNDRY & MACHINE SHOP,

SUCCESSORS TO NATHAN DAVIS & SONS

All kinds of Milling and Mining Machinery, Wrought and Cast Ironwork, manufactured to order

Water Jacket, Tuyeres, Slag Pots and Carts, Bellies Hoists, Furnace Fronts, Hoisting Machinery, Car Wheels and Axles, etc., etc.

Also Brass Work of all descriptions

First West Street, Near NORTH TEMPLE ST., S. L. CITY

THE LEADING LIQUOR HOUSE IN UTAH.

WALKER BROS. & CO.,

Carry the Largest and Best Stock of Liquor Ales, WINES, BEER & CIGARS IN THE Rocky Mountain Region.

WE ARE SOLE AGENTS FOR THE Excelsior Lager Beer, Golden Champagne and Hoffman's Bitters,

And many other valuable and popular articles. Come and see us and you will be satisfied.

WALKER BROS. & CO., Opposite Post Office.

ZION'S SAVINGS BANK & TRUST COMPY, FIVE DOORS SOUTH OF Z. C. M. I. East Temple Street.