

Then came the report of the committee on bank and loan associations, which was as follows:

*To the City Board of Equalization:*

Gentlemen—Your committee to whom was referred the assessments made against the banks and loan associations of this city, recommend as follows: That the Deseret National Bank be reduced \$28,000, this being assessed on land and improvements used in connection with their other business.

That the following assessment on the following banks be confirmed: Commercial National Bank, State Bank of Utah, Utah National Bank, Utah Commercial and Savings Bank, Union National Bank of the Republic, Deseret Savings Bank, Zion's Savings Bank and Trust Company, Wells, Fargo & Co., Bank of Salt Lake, McCormick & Co., and T. R. Jones & Co. We have given this matter careful consideration and investigation, and we believe the assessor did all in his power to get at a fair and equal assessment of each bank. As regards the loan associations we recommend that the assessments be confirmed. We don't doubt but these associations do a great deal of good in their way of building up our city, yet under our laws they should be assessed and as long as the law remains as it is we do not believe we have the right to single them out and exempt them from taxation.

Very respectfully,

W. P. LYNN,

JAMES ANDERSON.

Pembroke said he was very sorry that the law did not permit a reduction on the assessments against the building and loan companies, but as that was the case he would vote to confirm.

Lynn said he was as sorry as any one else, but there was no help for it.

The report was adopted and the following report of the committee on unfinished business read:

SALT LAKE CITY,

September 13, 1890.

*To the Honorable Mayor and City Council, sitting as a Board of Equalization:*

Gentlemen—We, your committee on unfinished business, beg leave to report that we have examined into the merits of the following cases referred to us and make the following recommendations regarding the same, viz:

That no change be made in the assessment in the southeast portion of the city, but that they be allowed to stand as returned by the assessor and collector.

Claim 170, A. H. Raleigh, \$1000 reduction on land on account of its situation.

Claim 184, McMillan & Hill, to be confirmed as assessed.

Claim 257, \$1000 reduction on improvements of James Sabine.

Claim 260, Mrs. R. A. Kimball et al., \$3350 reduction on land on account of its situation.

Claim 279, W. A. Rossiter, agent Brigham Young estate, to be confirmed as assessed and the assessor instructed to separate this piece, 30 feet front, from the other property of the estate.

Claim 323, Jane B. Taylor, to be confirmed as assessed and the assessor instructed to assess contiguous property on this street until such time as title to this vests in the city.

Claim 337, L. C. Alexander, assessed to Mrs. Benedict, reduction of \$1000 on land on account of canal.

Claim 338, Mrs. H. A. Hardy, reduction of \$750, account, widow.

Claim 393, J. H. Sanlger, to be confirmed as assessed.

Claim 400, B. B. Bitner, to be confirmed as assessed.

Claim 417, H. F. Heath, abatement of \$500 on improvements.

Claim 427, E. B. Critchlow, lots 4 and 5, block 62 A, a reduction of 10 per cent on all this land excepting the corners, owned by E. H. Kesler and H. Hardy.

Claim 430 F. M. Benedict, to be confirmed as assessed.

Claim 444, F. H. Britton, to be confirmed as assessed.

Claim 487, estate Jos. Toronto, that portion referred to this committee to be confirmed as assessed.

Claim 488, Mrs. Burrows, to be confirmed.

Claim 489, J. T. Chamberlain, to be confirmed as assessed.

Claim 490, Frazer & Chalmers, to be confirmed as assessed.

Claim 562, Henry Aruold, to be confirmed as assessed, and the assessor instructed to make correction of name as complained of.

Claim 589, R. R. Anderson and Elizabeth Anderson, that the assessment on three and a half lots in block 98, and all of block 99, and lot three, block 71, all in plat D, be abated, the title to this property not being vested in them.

We also recommend that claim 176, Ida B. Winters, be reconsidered and \$500 abated on improvements. Respectfully submitted,

H. PEMBROKE,

W. H. H. SPAFFORD,

LOUIS COHN.

The report was adopted.

Recorder Hyams reported that this completed the business, except that the committee to whom was referred the cases of assessments in cash had not reported.

Mayer Scott suggested that the committee could meet after the council meeting on Tuesday night.

At the suggestion of Mr. Clute, it was decided to cite Fred. Simou before a committee consisting of Spafford, Anderson and Parsons on Monday morning to show cause why the assessment on his personal property should not be increased.

Councilman Cohn then arose and congratulated his fellow statesmen upon the wisdom which had characterized their long and arduous labors. He had but one regret, and that was that the assessment against the loan associations had been confirmed. The officers of some of those associations had informed him that unless they were granted some relief, they would have to go out of business. This would be a public calamity.

Councilman Lynn said the committee had acted as they did because there was no other way open to them.

Mayor Scott then briefly thanked the members for their faithfulness.

The board then adjourned until Thursday night.

It is estimated that the reduction on the railroads will amount to \$150,000, while the total reduction will be between \$300,000 and \$350,000.

## THE TRUSTEE CONTEST.

Sept. 13th the trial of the action wherein Richard W. Young claims the office of school trustee for the Fourth Precinct, as against P. L. Williams, the sitting incumbent, was in progress before Judge Zane, without a jury. The following answer was filed by the defendant:

Richard W. Young, plaintiff, vs. Parley L. Williams, defendant. Comes now said defendant and answering the complaint of said plaintiff filed herein, denies that at poll No. 2, at said election, William J. Allen, or any other person, after receiving a certain number of ballots, or any number of ballots, of any voter or voters, at any other time, did not deposit said or any ballots in the ballot box, or exchanged them or any of them for other ballots or any ballot; or fraudulently or at all deposited any one of said ballots in said ballot box or each of the ballots, so alleged to be offered, contained the name of said contestant as trustee for two years for said ward, or that such or any of the ballots thus alleged to be fraudulently deposited, contained the name of said defendant for the same office or term. That said alleged twenty votes or any votes were improperly counted for said defendant, should have been properly counted for said contestant. That the alleged misconduct of said Allen or any other person was such as to procure the said defendant to be declared to be elected to said office or that he had not received the highest number of legal votes.

Whereupon defendant prays to be herein dismissed and fix his cost herein.

RELLY & KANE,

Attorneys for Defendant.

After the testimony of Henry Ball, one of the election judges, had been given, and the argument on the admissibility of the registration list, the names upon which were marked "voted," had been had, and the list ordered admitted by the court, as stated in our Saturday's issue, the following stipulation was filed:

It is hereby stipulated between the parties hereto, that the following named witnesses would, if called and sworn in this case, voluntarily testify, each for himself, that he voted at poll No. 2, of the Fourth Municipal Ward, of Salt Lake City, at an election held therein for the election of school trustees, on July 24, 1890, and that the vote so cast by him contained the names of Richard W. Young for the term of two years and George D. Pyper for the term of one year, for school trustees for said ward. That for all the purposes of this action each of said witnesses shall be considered by said court as having so voluntarily testified, parties hereto reserving the right to object to the ad-