

ciency. As the district school tax cannot be levied except for repairs and school furnishings, and not for tuition. The statute cutting down the rate of taxation for county purposes is also a blow to the smaller counties, as a three mill tax does not give sufficient revenue to meet the current expenses. Washington county is better situated than several others of the smaller counties, and the revenue for county purposes is in round numbers \$2000 (two thousand dollars). Now if the law could be amended so that the county courts could have power to establish the rate of a county tax not to exceed six mills, we would be greatly benefited by the change, and the larger counties could assess as low a rate as they deemed for their best interests.

Thanking you for your kind consideration, I am, sir, yours to command,  
**FRANCIS E. DAGGETT,**  
 Probate Judge.

**PARK CITY, Utah,**  
 December 23rd, 1891.

Hon. Arthur L. Thomas, Governor:

Dear Sir—Replying to your inquiries as to the necessity of changes of the law in the government of counties and procedure in probate courts, will say, first, that Sec. 2578 should be amended to read as follows: In case the parents or guardian of such child should depart from the county where such child resides, then it would be a waiver of their rights to voluntarily relinquish their right and power over such child, and the probate judge should state such facts in his decree; second, Sections 4113 4114 and 4115 should be amended after the words, widow and minor children, in each of the above sections to read, And those depending on the decedent for their support; third, there should be appointed or elected a public administrator in each of the several organized counties of this Territory with similar duties as those in Nevada or California; fourth, the fees of the probate judge should be regulated in order to allow them a reasonable compensation for their services; fifth, as a necessary qualification, the probate judge should be a licensed attorney in this Territory.

Respectfully submitted,  
**HENRY SHIELDS.**

**BEAVER COUNTY.**

**BEAVER, Utah, January 4, 1892.**

To the Hon. A. L. Thomas, Governor of Utah:

Dear Sir—We, the undersigned, (members of the county court of Beaver county,) desire to call your attention to the revenue law of our Territory in reference to transitory stock, sheep herds, etc. As the law now stands, the assessor assesses them in the county where found (in his county) after the 1st of January, and lists them on his listing blanks and sends them to the county where owned, and that assessor lists this assessment, and, when collected, the county court of his county returns one-half the county tax to the county where the assessment is made, with assessor's percentage. This creates a great deal of troublesome correspondence between the assessors and collectors and with clerks of the county courts; and, again, some counties levy less than others—some five mills county and school, and some less, and some collectors, not understanding the law, collect according to their county assessment,

and not according to the assessment of the county where taxed, and this deranges the assessors' accounts with his county, and makes things inconvenient, laborious and expensive.

And when uncollected lists are returned to the Assessor where the levy was made it is sometimes too late to make levy and sale for purposes of collection, and is lost. We suggest that the assessment should be paid where assessed, unless the owners pay their tax and have a certificate from the assessor of their county. We suggest that this law be amended in this respect.

We would also suggest to you that it would be well, we think, if you would, through your influence, get Congress to so amend our law that probate judges would have jurisdiction of misdemeanors, and in civil cases to the amount of \$500. This would be convenient for litigants, enabling them to settle ordinary cases nearer home at less expense.

We would also ask you that you suggest to Congress that the probate judges appointed by the President be paid a reasonable salary per annum.

Very truly yours,

**JAMES MCGARRY,**

Probate Judge.

**JOHN WARD CHRISTIAN,**

**W. L. H. DOTSON,**

**JOS. A. BARTON,**

Selectmen.

#### Recommendations by Assessors and Collectors.

ASSESSOR'S OFFICE.

**OGDEN, Weber County, Utah,**

January 5th, 1892.

Hon. Arthur L. Thomas, Governor of Utah Territory:

Dear Sir—Replying to yours, with reference to "probable changes in the law governing the assessment of property during the present session of the Legislative Assembly."

The law as it affects the assessment of mortgages has been a fruitful theme of comment, especially that part of it making all mortgages uncanceled on the 1st day of January assessable for taxes, many of them being canceled during the early months of the year before the general assessment of property takes place, in such cases the law allowing no discretion, only to place them on the assessment roll.

This apparent unfairness has been severely criticised by many taxpayers, and has occupied very much of the attention of the county Board of Equalization, during its sittings, and is likely to tax all the ingenuity of the county collector, to make the collection of taxes on such canceled mortgages.

The failure of property owners to place their titles on the county record necessitates many corrections. If additional stringency could be placed in the law I think it would be helpful. Respectfully,

**EDWIN DIX,**

Assessor of Weber county.

**PIUTE COUNTY.**

**JUNCTION, Piute County, Dec. 31, 1891.**

A. L. Thomas, Governor, U. T.:

Dear Sir—In answer to yours of the 18th I would suggest that if it lies within the power of our Legislature there ought to be a law compelling bankers and others to furnish the different assessors with the amount of cash deposited with them by persons in different counties, as the assessors get a very small portion of such deposits or assessment. In my opinion section 5, in chapter xiii, page 65, laws of 1890, should be stricken out, for, if a special school tax be levied in the district where the stockman resides and none is levied where the animals are assessed, then he does not care about obtaining the certificate.

Should more occur to my mind I will write again. Yours respectfully,

**R. A. ALLEN,**

Assessor and Collector, Piute county.

**MILLARD COUNTY.**

**FILLMORE, Utah, Jan. 6, 1893.**

Hon. Arthur L. Thomas, Governor of Utah:

Dear Sir:—In reply to yours of December 18th I will say that there is one part of the law that I think could be greatly improved, and that is in relation to the time that the taxes become delinquent. The time as it now stands is the 1st of November, and it is just when the farmers are getting their crops in shape to sell, and it is almost impossible for them to pay before they become delinquent. Now, I think if the time that taxes could run before becoming delinquent was put at December 31st I think it would be a great deal better for the taxpayer and no detriment to the government.

Yours truly,

**JOSEPH A. LYMAN,**

Assessor and Collector of Millard Co.

**UINTAH COUNTY.**

**VERNAL, Uintah County, Utah,**

December 27, 1891.

Hon. Arthur L. Thomas, Governor of Utah:

Dear Sir—Your honored favor of the 18th inst. received and contents fully noted. I appreciate the interest taken by you in this direction.

I have one or two suggestions in regard to our revenue laws. Our present laws in regard to collecting special school district taxes are very complicated under some circumstances; for instance, a person has stock ranging within this county, and they are never wintered or summered in the county (and, in some cases, even Territory) where the owner resides. It is very hard to determine where the school district tax belongs, or if they are subject to such tax; if so, in what district, as they move from one district to another, especially sheep.

One thing I think is very much needed, i. e., a grazing law for this Territory. I am satisfied there are hundreds of dollars lost to this Territory every year in the absence of such a law. While the law of Utah amply provides for the collection of taxes on stock ranging from one county to another, it does not give us access to trespassing stock from our neighboring States and Territories. Sometimes the stock is assessed before coming over the boundary line. They range in our Territory all summer, and move back into the neighboring State before the taxes are collected in the fall, and they absolutely refuse to pay any taxes in this Territory. The County Court of Sweetwater County, Wyo., has backed them up in this refusal in our case. This Territory certainly should be entitled to all revenue accruing from the grazing lands within her border.

Wyoming has a very good grazing law. It makes it obligatory on the party owning or having charge of any stock that may cross their border lines to notify the county clerk of the number of said stock, and the length of time they are within their borders, and pay so much per month. In case of any failure to comply with the law, the assessor goes and counts their herds, collects the grazing fee with costs for his time in traveling and counting them.

There are a few changes that might be made to an advantage in our present school laws, but as your attention will undoubtedly be called to them by the county school superintendents, I will not offer anything in this direction.

Hoping that whatever changes may be made by the coming Legislative Assembly may prove a benefit to the Territory and its people. Very respectfully,

**D. P. WOODRUFF.**