

**ACTS AND RESOLUTIONS PASSED
AT THE THIRD ANNUAL SESSIONS
OF
THE LEGISLATIVE ASSEMBLY OF
THE TERRITORY OF UTAH, PP.6-41**

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Acts and Resolutions Passed at the Third Annual Sessions of the Legislative Assembly of the Territory of Utah, pp.6-41 by Various

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VARIOUS

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ACTS AND RESOLUTIONS

PASSED AT THE

THIRD ANNUAL SESSION

OF THE

LEGISLATIVE ASSEMBLY

OF THE

TERRITORY OF UTAH:

**BEGUN AND HELD ON THE SECOND MONDAY OF DECEMBER,
A. D. 1853, AT GREAT SALT LAKE CITY,**

TERRITORY OF UTAH.

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**Published by Authority of the Legislative Assembly.**  
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**GREAT SALT LAKE CITY.
ARIEH C. BROWER, PRINTER.**

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1854.

AN ACT

To amend the fourteenth section of "An ordinance incorporating the University of the State of Deseret," passed by the General Assembly of Deseret, February 28th, 1850.

Report to be
made to auditor.

Be it enacted by the Governor and Legislative Assembly of the Territory of Utah, That the 14th section of "An ordinance incorporating the University of the State of Deseret, be amended so as to read "on or before the 15th day of October in each year, to the Auditor of Public Accounts;" instead of "on the first day of December in each year to the Secretary of State."

Approved, January 7th, 1854.

AN ACT

Prescribing the manner of Assessing and Collecting Territorial and County Taxes.

County courts
to appoint as-
sessor.

Bonds.

Oath of office.

Sec. 1. Be it enacted by the Governor and Legislative Assembly of the Territory of Utah, That annually, at its session in December, each county court shall appoint an assessor, who shall also be the collector, and who shall give bonds to the county court in at least twice the amount of the taxes to be collected, with approved security, and conditioned for the faithful performance of his duty, and shall take and subscribe an oath to the like effect; and said bonds and oath shall be filed in the office of the clerk of the county court, before the assessor and collector enters upon the duties of his office; and if the county court deem it necessary at any time, they may require other bonds or security to be given.

Property ex-
empt from tax-
ation.

Sec. 2. Property belonging to the United States; to this Territory, or any county, city, or town thereof; to literary, scientific, and benevolent institutions when used for those purposes; to religious societies; to insane or idiotic persons to the value of one thousand dollars; private libraries; burial grounds; and monuments for the dead, are exempt from, but all other property is subject to taxation.

Sec. 3. A Territorial tax of one-fourth per cent on the assessed value of all taxable property in the Territory, shall be assessed and collected annually, to pay appropriations made by the Legislative Assembly; and a county tax, at a rate prescribed by the county court, not to exceed a half per cent on the assessed value of all taxable property in the county, may be assessed and collected annually in each county, to pay appropriations made by the county court.

Territorial tax.

County tax.

Sec. 4. Property shall be assessed in the county where it is at the time of assessment, and to the owner thereof if known; otherwise to the person having it in possession.

How property is to be assessed.

Sec. 5. The first assessment on goods brought into this Territory for sale, shall be made by adding to the amount of the invoice the average per cent realized, or intended to be; and goods thus assessed, but remaining unsold at the time of the next assessment, shall be assessed like other taxable property; and goods brought in by transient traders shall be assessed, and the tax collected, when they are exposed for sale; and immediately after the receipt of any lot of goods intended for sale, the owner or agent shall furnish the assessor and collector with the correct amount of the invoices, a copy of which he shall file in the office of the clerk of the county court.

Goods brought for sale.

Transient traders.

Owner shall furnish assessor amount of invoices.

Sec. 6. Except otherwise provided in this act, the assessment shall be made between the first day of January and the first Monday of March in each year; and property shall be assessed at its fair cash market value.

Time of assessment.

Sec. 7. Previous to the first day of January in each year, the county clerk in each county shall furnish the assessor and collector with a suitable book, conveniently ruled, and headed throughout as follows:

County clerks to furnish books, &c.

Names of owners or possessors.
Residence.
Value of land claims and improvements.
Number of cattle.
Value.
Number of horses.
Value.
Number of asses.
Value.
Number of mules.
Value.
Number of sheep and goats.
Value.
Number of swine.
Value.
Number of vehicles.
Value.
Number of Clocks and Watches.
Value.
Value of merchandise.
Value of stock in trading and manufacturing companies.
Value of gold dust and bullion.
Value of gold and silver plate and ornaments.
Money loaned and on hand.
Value of taxable property not enumerated.
Total value.
Amount of Territorial tax.
Amount of County tax.
Amount paid.
Name of payer.
Remarks.

and also with as many copies of the above heading as the assessor and collector may require, each copy to have room enough below the heading for one person to write his name, residence, and property.

Sec. 8. The assessor and collector must make his tax list in alphabetical order, and shall pursue that course in his official duties, which in his judgment will

enable him to complete the assessment in the most uniform manner, and in the shortest time; and to aid him therein may when necessary leave with any person, or at any residence, a copy of the aforesaid heading, with the name of the person required to fill it, and a reasonable date on or before which it must be returned, written on the back thereof; and any person furnished with said list must comply with the requirements.

May require persons to make out their own list of property.

Sec. 9. The assessor and collector shall present the tax list to the county court at its March session; and all complaints of errors in the assessment may be presented to the court during said session, when they shall be examined, and finally adjudicated, and the assessor and collector's compensation, and the rate per cent requisite for the yearly county revenue determined.

Complaints of errors in assessment.

Compensation of assessor determined by county court.

Sec. 10. Immediately after the adjournment of the March session, the clerk of the court shall write upon the head of the tax list, the territorial and county rate per cent for that year, and set each person's amount of territorial and county tax in the proper columns opposite his name, and make a correct copy of the tax list thus finished, and furnish it to the assessor and collector, and inform the territorial treasurer, and the auditor of public accounts, of the total amount of the territorial tax, the name of the assessor and collector, and the amount allowed for his services, which must be paid by the territory and county in proportion to their share of taxes; and safely file the original list with the office records.

Clerk to furnish tax list to assessor.

Territorial treasurer and auditor to be informed.

Sec. 11. When the assessor and collector receives the tax list, he shall immediately proceed to collect the same, by requiring of each tax payer his amount of tax; and shall pay the part collected for the county, to the county treasurer once a month, or oftener, if required by the county court; and the part collected for the territory, to the territorial treasurer quarter yearly, or oftener if required by said treasurer; and take a receipt for all payments; and shall, on or before the first day of September, make a report to the auditor of public accounts, of the amount of territorial funds on hand, of territorial tax collected, and what will probably be realized from the portion that may still be uncollected; and a like report of the condition of the county tax to the county court, on the first day of its

Further duties of ass'r & col'r.

To report to auditor.

Report to county court.

September session, at which he must be present with the tax list; and shall make a full report to, and settlement with the auditor of public accounts, and the county court during the December session of said court.

Settlement to be made.

Auditor and county clerks to keep accounts with collector.

Sec. 12. It shall be the duty of the auditor of public accounts, and the clerks of the county courts to keep an account with the assessors and collectors, debiting each with the amount of tax and crediting him with the amounts paid in, the amount remitted by the courts, and the compensation allowed for his services.

Assessor authorized to sell property.

Sec. 13. In case any person neglects, or refuses to pay his tax when required, the assessor and collector is authorized and empowered to take and sell, in the manner most advantageous for the owner, enough taxable property belonging to the delinquent to pay his tax, and the costs of collection; and if said property is to be sold at public sale, he shall give reasonable notice of the time, place, and kind of property.

To give reasonable notice.

Lawful tender.

Sec. 14. All county taxes must be paid with money, or county orders; and all territorial taxes with money, or auditor's warrants.

County court to adjudge delinquents.

Sec. 15. The county court shall, during its September session, examine the names of those then delinquent on the tax list, and if in their judgment the taxes of any delinquent ought to be remitted, the clerk of said court shall write the word "remitted" against such person's name, and when the examination of the list is completed, the clerk shall forthwith report to the territorial treasurer, and the auditor of public accounts, the amount of territorial taxes remitted. And said court at its December session, shall again examine the tax list, and proceed as at the September session, and if names of delinquents still remain on the list, the amount of their delinquency shall be paid by the assessor and collector, who is hereby empowered to collect such taxes for his own benefit.

Assessor and collector to pay delinquencies.

May appoint a deputy.

Sec. 16. If necessary, the assessor and collector may appoint a deputy to assist him in the assessment, who shall take and subscribe an oath for the faithful performance of his duties, and for whose official acts and compensation the assessor and collector shall be responsible.

Empowered to administer oaths.

Sec. 17. Assessors and collectors and their deputies are hereby empowered to administer oaths in the discharge of their official duties, and may require any

person to give a statement of his taxable property under oath.

Sec. 18. Any person refusing to give the assessor and collector an account of his taxable property, or giving a false statement thereof designedly, shall, on conviction before any court having jurisdiction, be fined in a sum not exceeding the value of property in question; or if he neglects to comply with any requisition contained in this act, when applicable to him, on conviction, shall pay such amount as may be adjudged by said court; or if he knowingly much undervalues any portion of his taxable property not seen by the assessor and collector the latter is empowered to purchase the same for the county at the said valuation of the owner.

Penalty for false statement of property.

Assessor empowered to purchase.

Sec. 19. The assessor and collector is required and empowered to collect taxes at the rate of the previous year, from any person that he presumes will move from the county before the regular time for collection; and to assess any person or property that has been accidentally omitted during the time for assessment; and must report his doings under this section, in the same manner as though done within the regular times.

Persons moving.

Assessments omitted.

Sec. 20. When the public good of any county requires an expenditure exceeding its legal revenue, the county court may submit the object of such expenditure, and the amount required, to be voted upon by the people, at such time and place as the court may appoint, of which at least six days' notice must be given; and any surplus of funds raised by vote of the people shall be paid into the county treasury; and the county clerk shall make a separate list of the names of the taxable persons, and place opposite each name his share of tax voted for, and furnish said list to the acting assessor and collector, who shall proceed therewith as with the collection of the current taxes.

Extra revenue to be voted by the people.

Sec. 21. When the probate judge in any county receives a copy of this act, he shall forthwith call a special session of the county court, whose duty it shall be to appoint an assessor and collector, and the clerk of said court shall furnish him the tax book, and the aforesaid headings, as soon as possible; and said assessor and collector, upon the receipt of said books, shall forthwith diligently proceed with the assessment until completed, and report as required in this act to

Probate Judge to call special session of county court.