G. S. L. City, Oct. 19th, 1853.

Sir,

In reply to your letter of the 18th inst. I will state that it is right for you to pay Taxes upon your entire Stock in Trade once a year, and once only.

If your Stock, Goods, Money, &c were Taxed last year, and the same remained on hand this year, you would of course have to pay Taxes upon them again this year.

In trade of varied character, you are aware that it is more difficult to make a true assessment, than it is on ordinary business men, Mechanics, or Farmers, whose tools, stock, real estate, improvements, &c. remain, and are Taxed with their yearly increased value from year to year.

You with a Capital of 40, or $50,000 may weild during the year Taxable property to the amount of three or four times that amt. and it seems to me you should be willing to pay Taxes on such property which may be in your hands during the year, which in other hands would have been Taxed if you had not have happened to own <it> at the time.

In regard to Cattle driven from Green River, I do not conceive the difference between their being in your hands, or the hands of any other person in the Territory. If in the Territory they are liable to taxation. The taking the assessment so late in the season, instead of earlier, is at once easily answered by the non-arrival of Goods until late in the Season. If, as is usual in most countries,fall supplies were on hand in the Spring season, I apprehend there would be no difficulty, as Stock in Trade, and Goods would then be together.

I will remark again, that the Same Property should be Taxed only once in the same year, and Mr. Hutchinson, our Assessor and Collector, has instructions in accordance therewith, and as you Express a perfect willingness to pay taxes on your property once a year, I presume you will have no difficulty in fairly & amicably adjusting the matter with Mr. Hutchinson.

We have no arrangements with Mr. Ross about herding, he is merely instructed to keep his cattle in any way that will not interfere with the Stock of the Settlers.

Respectfully

 Your Friend &c.

J. H. Kinkead Esq. Brigham Young

 Merchant

G. S. L. City, U. T.

P. S.

Any particular <item> that you may wish my

counsel to aid you in I am always ready

to give freely. and I have instructed

Mr. Hutchison to let you pay your

tax about what you considered right in

the sequel, as I am well aware that taxes

in this City are pretty high. B. Y.