Great Salt Lake City

Feby 19th 1855

Bro Cummings

Your letter concerning the assessment of Captn. Hoopers herd in your County is received and I embrace the first leisure moment to reply

I should think that the property should be assessed in the county where the improvements are

We have no other guide to go by than the locality of residence in making an assessment. If the herd was owned over in Weber county, and herded in Davies the herdsmen also living there it would still be assessed in that county. Many of us in the city own cattle which are herded some in Davies Utah Toole and probably some in Weber County. We always pay taxes on them to those counties respectively although the cattle may range over the country line half or two thirds of the time for ought we know There is nothing but location in such instances to govern such matters that I know of. If the land was Taxable as well as improvements the case would not involve any difficulty. Hoping that the foregoing will prove satisfactory and ~~prevent~~ promote ~~and~~ peace, & union, I remain Your Friend and Brother

In the gospel of peace

Brigham Young