DESERET EVENING NEWS.

Tuesday, May 26, 1896.

LIGHT FOR THE BOARD.

Another Opinion From Attorney-General Hoop on Assessment.

In response to a request from the board of equalization Attorney-General Hoop has formulated the following:

GENTLEMEN:—I have your favor of May 9, in which you submit the following for my opinion:

"Where the assessor on entering upon the assessment roll the property of tax payers finds that in the statement presented by them the values upon certain property are not what, in his opinion, only the assessor correct such values without forwarding the tax payer a copy of the statement as correct, or?"

Section 17, of the "Revenue Act" provides:

"The blank form of statement must be furnished to the taxpayer by mail or left at his residence or usual place of business, or may be delivered to him personally. The assessor may fill out the statement at the time he presents it for to any require the tax payer within an hour of time, not less than twenty days, to return the same to him properly filled out. The assessor must, either in person or by mail, deliver to the person making the statement a copy of the same if corrections are made, showing such corrections."

This, as it seems to me, sufficiently answers the question, and in my opinion it would be the duty of the assessor to transmit a copy of the statement showing the corrections made.

Second.—"In Utah nearly the entire irrigation of lands is owned by corporations, the owners of the land, and water rights having incorporated for convenience. The members of the corporations (irrigation companies) hold certificates of the number of shares owned in the proportion to the company. Some of the members of the companies have more shares than is necessary for their use upon the lands owned by them, and in such cases they sell their claims for stated prices, from $5 to $8 per share per annum. The stock in these companies is held and disposed of upon the market as stock in other companies. How should this stock be assessed?"

Section 3 of article 13 of the Constitution provides, among other things:

"All lands, mines and fisheries owned and used by individuals or corporations for irrigating lands owned by such individuals or corporations or the individual members thereof shall not be separately assessed long as they shall be owned and used exclusively for such purposes."

This provision of the constitution has been incorporated into the "revenue act" verbatim. The intention would seem to be that these properties shall be exempt from taxation, that is mines, mines and fisheries owned and used by individuals or corporations for irrigating lands owned by such individuals and corporations, etc., so long as they shall be used exclusively for such purposes, clearly implying that whenever they shall cease to be so used that they would be the subject of taxation. If they are a source of revenue to the holders thereof they would certainly be assessable, and would be come under the exemption mentioned in the constitution and the "revenue act." Section 22 of the "revenue act" provides where this property shall be assessed, to wit:

"The capital stock and franchise of corporations and persons, except as may be otherwise provided, must be listed and rated in the county, town or district where the principal office or place of business of such corporation or person is located. If there be no principal office or place of business in the State, then at the place in the State where any such corporation or person transacts business."

This section clearly defines the place where such capital stock or franchise shall be assessed, and in my opinion, they should be assessed to the corporation rather than to individual stockholders.

Third.—"A county assessor has presented the following to the board and asks for an opinion. The board would be obliged to have your opinion upon the subject: 'There is now city and three towns incorporated in this county, and in the past I have been required to assess out their assessment rolls for their respective purposes. Am I still under obligation to make out their assessment rolls, or is it not, and if so, must it be included in my regular salary, or can I charge the municipal concerns they represent for the work?'"

Answering the above question, I have to say the same provision as did under chapter 56, laws of 1894, there having been no change in the "Revenue act" regarding the subject, and that law being still in force in any event the assessor would have no right to collect the compensation from other towns for assessing the property therein, as the salary of the assessor is to be his compensation in full for the services as such officer. As a matter of fact, there would be a liability upon the part of the city to pay the county for its assessment (not made, as a question of fact, by the county officers), and upon which, as the present time I give no opinion.

I have the honor to be

Very Respectfully Yours,

A. C. HOOPS,

Attorney-General.

Cases Dismissed.

The following cases have been dismissed from the United States district and circuit court by Judge Marshall, on motion of Judge Judd and his assistant, Attorney W. L. Maginnis, the cases being so stated by those officers, that the expense was too great to undertake with such slim prospects for conviction as existed:

United States vs David W. Bullock; leasing public land.

United States vs Herman Lowden; liquor case, filed June 10, 1887.

United States vs Jane Doe; fornication, filed December 20, 1887.

United States vs Achoe Johnny; fornication, filed January 9, 1888.

United States vs Fred Hildreth; adultery.

United States vs Mere Lee; fornication, filed Nov. 20, 1889.

United States vs Louie Howell; adultery, filed Nov. 12, 1891.

United States vs Hannah Jensen; adultery, filed May 15, 1892.

United States vs Frank Greenwald; adultery, filed Sept. 14, 1892.

United States vs Albert Geddis; fornication, filed Sept. 20, 1892.

United States vs Mrs. Henry Jones; adultery, filed Sept. 24, 1892.

United States vs Alma Bethers; adultery, filed March 6, 1893.

United States vs Hannah Ralph; perjury, filed July 20, 1894.

United States vs Dave D. Jenkins; fornication, filed July 20, 1894.

No. 45, United States vs L. A. Smith-Elliott; enclosure public land.

County Court Matters.

The county commissioners met last yesterday afternoon and transacted the following business:

After signing the change of the boundary line between school districts Nos. 22 and 57, the matter went over.

A resolution authorizing the execution of street sprinkling contract with B. Jensen was adopted.

George Allpass, George Spires and D. A. Smith were granted certificates authorizing them to spray fruit trees.

Charles Brown's claim of $100 for removing obstructions from highways was allowed.

County Attorney Whitmore sent in a report giving the number of persons employed by him and the amounts paid them since April 1st as follows: H. Peart, $125; G. L. Nye, two-thirds of a month, $66.33; Dan. Harrington, $105; Frank H. Forrest, $65; total, $375.33. The county attorney also reports that under the new law the county assessor would be required to make a list of all persons in the district subject to military duty.

SOUTHERN IDAHO ITEMS.

Weather and Crops—A Mother's Sad Bereavement.

MINK CREEK, Idaho, May 23, 1896.

To the Editor:

We are having some of the most peculiar weather here this spring that your correspondent ever remembers seeing since he has been in the country, and quite a few of the neighbors say that they never saw such a spring—first snow and then rain, and so on all the time. It has also been very cold along with it, and nothing seems to grow. The spring wheat is up, some (here it is three or four inches high) but it seems to slow there, as some of it is cold and wet. And talk about rain—why we simply have it, we, they say so far this year we said, "they are good when you get down to them," but in some places it is too deep to wad, and the people cannot get out to market their grain.

There is quite a little light sickness such as bad colds and coughs, but nothing dangerous that I know of.

Quite a misfortune happened in the family of one of our amiable and respected citizens, Sister Helen Zirek. Her son Harold, who had been living in Chicago for the last six years, left there on the 5th of May to come home to his mother, who resides here, and arrived at Preston on Wednesday, May 13, at 1:30 o'clock in the afternoon. His mother went to Preston that same evening, arriving there about 9 o'clock, but he only lived till a little before 5 o'clock Thursday morning, May 14th. He caught a heavy cold, about the middle of January it set in to what the doctor in Chicago told him was tuberculous disease; the doctor told him to go west, as the climate in that section of country was not good for him, and his mother expected he would get well when he came out here. The young man started for home and mother, having Chicago May 6th, arriving at Preston on Wednesday, May 13, at half past 1 o'clock p.m. and departing this life at a little before 5 o'clock on the following morning. They brought him to Mink Creek for interment.

The funeral services were held in the meeting house on Sunday afternoon, May 24, 1896, at half-past 2 o'clock; quite a number of people assembled to show their respect for the bereaved mother and her family. Her many friends who may read this will see to sympathize with Sister Zirek and her family in their sad bereavement. The deceased was cut down in the prime of life, being 24 years and 10 months old.

Praying for the welfare of Zion, I am your brother in the gospel.

BENJAMIN SCWARTZ.

The Ocean Voyage.

LIVERPOOL, May 14th, 1896.

To the Editor:

We sailed on board the steamship Pennland, Saturday, May 2nd, at 1 p.m., from Philadelphia, with Elders in cabin passengers and sixty-nine steerage. Of these there were eleven Elders who had been called to fill missions, fifteen to Great Britain and one to Scandinavia; two sisters also accompanied us, intending to visit friends.

On Saturday evening all the members of the Church were called together for a few minutes, then an organization was effected, and arrangements instituted to have prayer in each state room at half past seven in the morning and half past nine at night. By doing this we think we have been able to keep the Spirit of the Gospel in our hearts, and be more united than we otherwise would have been. The officers of the ship, and all with whom we have had anything to do, have treated us with kindness and respect, and though there has been some little sickness, on the whole the trip across the ocean has been pleasant and agreeable. Your brethren in the Gospel,

NATHAN HANSEN,
WILLIAM STONEMAN,
RAGNEL BARNES.

Awarded Highest Honors—World's Fair.

DR. PRICE'S CREAM BAKING POWDER

MOST PERFECT MADE.

A pure Cream of Tartar Powder. Free from Ammonia, Alum or any other adulterant.

40 YEARS THE STANDARD.

YOUNG FAMILY REUNION.

The Young Family association will hold its Annual Reunion by having a fast meeting in the late President Brigham Young's old school house near the Eagle Gate, Salt Lake City, at 10 a. m. on June 1st, 1896.

All the living descendants of Father John Young, father of President Brigham Young together with their families, are invited to attend.

It is desired that those who can, will bring with them all genealogies of their own families, or genealogical family records, which they may have in their possession, so that such can be added to the general Young Family record.

The intention is to meet at the old school house and hold a family fast meeting, then proceed to President Young's private cemetery and consecrate his grave. Those who are being Elders for this purpose are invited to do so.

On Tuesday, June 2nd, it is the desire, if possible, to have baptisms for the dead performed in the Temple by as many persons as are willing to take hold of the work, and on Wednesday, June 3rd, complete the Temple work for as many names as can be attended to. It must be understood by those intending to do the work that it will be necessary to bring with them proper recommends before entering the Temple, so that no delay will be caused.

By order of the executive committee.

W. B. DUNCALL,
Secretary Young Family Association.

May 5th, 1896.

R. R. THOMAS.

Wednesday, Thursday and Friday of this week, all the opening days of the greatest cake sale ever given.

R. R. THOMAS.

NOTICE

Y. M. and Y. L. M. I. Associations.

For the Annual Conference, May 30th and 31st, the Union Pacific will sell round trip tickets from all stations in Utah at one fare. Tickets on sale May 29th and 30th, and from all other points May 29th and 30th. Tickets good returning until June 2nd.

EXCURSION RATES TO SALT LAKE

Via the Union Pacific May 29th, 30th and 31st.

For Annual Conference Y. M. and Y. L. M. I. Association, Salt Lake, May 30th and 31st, Union Pacific will sell round trip tickets from all stations in Utah at one fare. Tickets on sale Ogden, Santaquin and intermediate points May 29th and 31st, and from all other points May 29th and 30th. Tickets good returning until June 2nd.

Kracker Jacks.

For sale everywhere, 10c a 5c package. Manufactured by J. G. McDonald Candy Co.

Kandy! Kandy! Kandy!

Our specialties this week:
Butter cups,
Salted Almonds,
Hickory Nut Loaf,
Black Walnut Loaf.
Yours handily,

Kellis Kandy Kitchen, 60 Main St.

A stimulant is often needed to strengthen and strengthen the roots and to keep the hair a natural color. Hall's Hair Renewer is the best tonic for the hair.

Food, when it sours on the stomach, becomes innutritious and unwholesome. It poisons the blood, and both mind and body suffer in consequence. What is needed to restore perfect digestion is a dose or two of Ayer's Pills. They never fail to relieve.

It is a great mistake to suppose that a simple bitter gives strength; it only stimulates the stomach to renewed action. To impart real strength, the blood must be purified and enriched, and this can only be done by such a standard alterative as Ayer's Sarsaparilla.

Entrance Examinations.

Entrance examinations for the school of mines, the school of chemistry, the school of engineering, and the school of architecture of Columbia University, New York City, will be held at Salt Lake City, beginning Wednesday, June 10, 1896, at 10 o'clock.

H. H. TANNER,
64 Main South Street, West.

A "Chicago" Wheel

is expensive at any price; but a good, high-grade wheel, up with the times, cheap, is what everybody is looking for. There is only one wheel of this kind that we can recommend to you, and that is the Ralph Temple—$35 to $55. They are combined style, durability and cheapness. What more do you want? See them.

J. E. JENSEN, Jeweler,
69 and 71 First South.

Buy all your Drugs and Medicines from the old reliable Cooke-Pike Drug Co.

Reliable Electric Work.

For safe house wiring and elegant line chandeliers, go to the Intermountain Electric Co., 45 East First South street.

For Sale.

One Walter A. Wood Self-Binding Harvester machine.
One Other Harrow.
One Set Double Harness.
Two Plows.

422 West North Temple.

Cleanse your blood with Hollis Pill Compound Sarsaparilla. Use no equal.

Save Your Board of "Honor Bee."

It is something entirely new. A delicious confection. Sold by all candy dealers. Manufactured by J. Kopp.

Take Your Wife

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Blood Humors

EVERY humor, whether itching, scaly, pimply, scrofulous, inherited or contagious, blotchy, pustular, eczematous, or simple, from infancy to age, is speedily, permanently and economically cured by

Cuticura Resolvent

A BLOOD and SKIN purifier of unsurpassed power and wonderful potency. Purely vegetable, safe, tasteless, and palatable. It is equally for all, and especially suitable for women and children.

Sold throughout the world. Price, Cuticura, the great skin cure, 50c; Cuticura Soap, an exquisite skin beautifier, 25c; Cuticura Resolvent, the new blood purifier, $1.

Send for "How to Cure Humors," free.

TWO QUICK BARGAINS!

Bicycles and Baby Carriages!

We are going to close out our lines of these goods right away. The profit has been cut right out, and it's not our fault if you do not take immediate advantage of the exceptional opportunities we offer.

"High Grade Ladies' and Gents' Wheels and Elegant Easy Carriages. Come in the week.

BICYCLES from - $18.00
BABY CARRIAGES from 4.00

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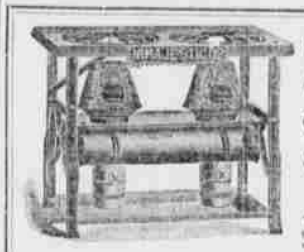
11-13 Main Street.



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Sole, Economical and Efficient.

Their perfect success has caused them to entirely displace gasoline stoves.

HOME ALASKA REFRIGERATORS now on sale.
FELT CARPET LINING, 2 cents per square yard.
"A" BRAND RED ROSIN BUILDING PAPER 2½ cents per yd.

Before deciding on your new draperies come and see our imported books, illustrating in colors the newest styles.

H. Dinwoodey Furniture Co.

S. P. Teasdel Co.

Another Hat Happening.

Not forcing the season, but the demand compelled us to fill up with Men's and Boys'

Straw Hats.

Extra shelving and room fitted up for our IMMENSE DISPLAY. Big stock of stiff and cassimere Hats from the East in

Easter and Eastern Styles.

Good grades and better. Prices lower than were ever before shown. Try us and be convinced.

FOR SALE—30 acres of land south of railroad and close to Saltair Beach. Price $12 per acre.

Office of New Paris House Laundry. Telephone No. 915. Your laundry can be delivered or called for by leaving your address at office of S. P. Teasdel Co.

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Excelsior Spray Outfits.

Best in the world, all working parts made of brass. The Barrel Pump, here illustrated only

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Catalogue and valuable book on spraying sent free on application.

Utah Stove & Hardware Co.

Corner Commercial St. and First South.

BEST IN THE WORLD.

RISING SUN STOVE POLISH

For Durability and for Cheapness this preparation is truly Universal.

THE RISING SUN STOVE POLISH CO. Sole Proprietors, Sole Manufacturers, Sole Dealers in the world.

THE RISING SUN PAINT POLISH CO. Sole Manufacturers, Sole Dealers in the world.

Works Boston, Virginia, Canada, Mass., U.S.A.

We are not Where we used to was,

But we now locate 3 doors south of Z. C. M. I. on Main Street, where we are prepared to do our PLUMBING and TIN WORK. Remember we place satisfactory in quality.

M. A. WALSH,

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Lumber.

Are you going to build
A house,
A barn,
A house,
A wagon,
A cutter, of hard wood or soft wood?
Are you buying sash, doors, blinds, or any kind of lumber? If so, get our prices.

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Mill and Office No. 26 to 40 North Second West. Tel. 525.

Our trucks from the No. 1 Depot will be ready to carry passengers from Saltair Beach, Wednesday morning, leaving here every hour. Address building lots for $10 cash, balance easy payments. Address building lots for $10 cash, balance easy payments. At high, gentlemanly prices of a gentlemanly kind. Address building lots for $10 cash, balance easy payments.

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In Last Second South Street. Tel.

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Will soon be here. You want to have it the last resting place of your departed. There is nothing more appropriate than a monument or tombstone. Call on or address THE CRAGER AVENUE. Get prices and explore our stock before buying.

THE CRAGER WIRE & IRON WORKS
on Market St., Salt Lake City.

Two Private Dining Rooms. Open Day and Night.

European Restaurant,

Nos. 31 and 33 West Second South Street, Salt Lake City, Utah.

The Only First-Class Restaurant in the City.

Private entrance to Grand Dining Rooms.

LOUIS BERGER, Manager.

COALTER & SNELGROVE CO.,

The Salt Lake Music Dealers.

Cheapest place in Utah to buy Musical Instruments of all kinds. Pianos and Organs sold on Easy Payments.

FISCHER, ESTEY, STERLING, CAMP & CO. PIANOS.

ESTEY and STERLING ORGANS, $7.00 Per Month.

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Call and see us, it will pay you.

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ANHEUSER-BUSCH'S "Malt-Nutrine"

The food drink. To be had at all druggists. Prepared by

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SHIPLER'S

CABINET PHOTOGRAPHS

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per dozen, for a short time.

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The WAGENER BREWING CO.

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BREWERY AND PARK, AT EMIGRATION or PIONEER CANYON

Family Trade Solicited.

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On the Laurels that We Have Gained in the Past, but are on the alert for attaining still greater recognition in the eyes of the fair-minded Salt Lakers. Our competitors wonder with amazement how and why we do the business. Our reply in brief is—

"We Deliver the Goods."

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Furniture, Carpets, Linoleums and Mattings.

Freed Furniture & Carpet Co.,

30 to 40 East Third South.

Go to S. F. BALL,

TEMPLE CAFE, 16 MAIN STREET.

For Cakes, Candies, Bread, etc.
Tourists' Lunches and Sandwiches.
Hot Lunch at 12 m.