

been done during past week; the land has been wet; cold winds has kept back vegetation.

Layton—Rainfall every day; farm truck backward on account of cold.

Gunlock—Light shower of rain on night of 7th; it helped vegetation.

St. George—Frost on night of 6th.

Pinto—Grain coming up slow and in places thin; peas, etc., coming up. Some grain has been irrigated.

Kooaharem—Cold and windy weather continues. Crops not making any headway; potatoes not planted yet.

Peterson—A wet cold week; rain, snow, hail and high winds. Farming operations at a standstill; grain lacks sunshine; too cold to grow; range looks fine; squirrels damaging grain and lucern.

Uintab—Finest kind of weather for dry farm; immense crops of winter wheat and lucern are now assured. All kinds of fruit look very promising it not killed after a while by late frosts. There is danger of rotting in the ground, for early corn and potatoes just planted before this storm.

Tooele—A week of cold, chilly rain and snow. We have only seen the sun a few hours since last report. But the storm will do more good than harm as it will almost insure a dry farm crop, and the lucern is well soaked for the warm weather that will come after the clouds roll by.

Minroe—This week is simply a continuation of last week's weather; wind, cloud and wind, until today (Sunday) it broke its past record by snowing, rain and sleet, which makes the farmers feel glad.

Kaysville—From 5th to 10th heavy rain; grain looking well; prospects good for large yield; spring plowing commenced; fruit not injured by frost.

Plymouth—The past week has been one of almost continual storm; rain on the 5th, 6th, 7th, 8th, 9th and 10th. Vegetation very slow; all farm work stopped on account of storms.

Fairfield—The weather during the past week has been for the most part stormy with rain, snow and wind; it has been too cold for anything making much progress growing; not much garden stuff planted yet.

Randolph—The weather has been very blue sky; crops about all in; some spring grain coming up; winter wheat looks well.

Herriman—It has been cold and stormy all the week; crops grew very slow; grain is looking very well; potatoes are being planted; sharp frost Sunday night.

Santaquin—On the 4th the wind blew a gale from the south; at night it started to rain, and it has rained or snowed every day since. Yesterday (Sunday) it rained or snowed nearly all day; snow flakes as big as the top of a common tea-cup—I never saw the like of it in all my life—no frost; too cold for anything to grow much, though fine weather for small grain; 25 per cent. of sunshine for the whole week.

Payson—Grain and lucern looking fine; too cold for much growth; a stormy disagreeable week; hills again white with snow. Beet crop replanted in some places.

Lake Shore—Winter wheat growing fine, also spring wheat, oats and barley

doing well; lucern growing fast; sugar beets showing through the soil; good prospects for fruit of the frost keeps off; gardens doing well; ditches cleaned out ready for irrigation.

Fountain Green—The past week cold, windy and stormy; on the 10th, rain and snow; this morning, 11th, ground covered with snow, ice one-eighth inch thick; all vegetation growing slow on account of cold weather.

Coalville—Rain and snow nearly every day during the week; poor growing weather.

Cainville—Crops very backward; hard wind every day but the 8th, nice and warm; heavy wind on 6th, but no damage done; trees in full leaf; lucern eight inches high on an average; fruit prospects not very good.

Portage—Fifth, rained all day; 6th, clear and warm up to 12 o'clock when it clouded up and rained; 7th, rained hard in night, drizzling all day; 8th, clear in morning; commenced raining at 10 o'clock continuing all day; 9th, snowing in mountain, rain in the valley; 10th, raining and snowing all day.

Huntsville—Another wet and cold week; nothing growing much and no work being done; wheat is coming up nicely but not much oats in the ground yet.

Lehi—The past week, on the whole, has been cold and windy with light showers; crops have grown some; fruit blossoms well out.

J. H. SMITH,
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OPINIONS BY BISHOP.

Attorney General Bishop is frequently called upon nowadays to deliver opinions on new laws for the guidance of other officials of the commonwealth in the discharge of their duties. The last two came yesterday afternoon. The first is addressed to the board of equalization and reads as follows:

Gentlemen—I have your favor of the 7th inst., in which you submit the following: "The assessor of Tooele county has informed the board that prior to the enactment of the revenue act, he has assessed property of the Oregon Short Line & Utah Northern Railway company in Tooele county, such as county assessors were empowered to assess under the provisions of the amendment to the law creating the board, as found in chapter 42 of the session laws of 1894.

"He holds that under subdivision 18, section 43 of the revenue act, his assessment should stand, and that having made this assessment in accordance with law as it stood prior to April 5th, the date of the approval of the revenue act, the board is debarred from assessing the same, and he will not eliminate said assessment from his roll."

In my opinion the position taken by the assessor of Tooele county is correct. The law, as found in chapter 42, Session Laws of 1894, was the law upon this subject up to April 5th, 1896, when the revenue act took effect. The revenue act, in so far as it relates to this kind of property is in no sense retroactive either by express terms or necessary implication. In subdivision 18, of section 43 of the revenue act it is provided, "That all assessments made on property within this State prior to the passage and approval of this act, so far as the same have been

made in accordance with law, are hereby validated and confirmed."

Under this provision it was clearly the intention of the Legislature not to disturb any assessments which had been made prior thereto; and it is equally clear that instead of the law being retroactive it was by this provision expressly designed that it should not be. I am therefore of the opinion that the property in question, having been properly assessed by the county assessor prior to April 5, 1896, that the same shall stand as the assessment for that year, and that the State board of equalization has no jurisdiction in the premises.

You also ask for my opinion upon the following: "Are university lands under contract of purchase and upon which part payment has been made, subject to assessment and taxation?"

Answering, permit me to say that, in my opinion, they are subject to taxation.

I have the honor to be, very respectfully yours.

The second opinion was addressed to the State auditor and read as follows:

Dear Sir:—I have your favor of May 7th, asking for my opinion upon the following: "Is it incumbent upon this office to take up the outstanding court certificates issued prior to January 4, 1896, as provided in chapter 79, laws of 1894, relating to compensation of witnesses, jurors and stenographic reporters, where the same purports to bear the certificate of the court commissioner as being true, correct and valid certificates, etc., for which an appropriation of \$7,159.94 was made by the last Legislature, and shall I draw warrants therefor upon the presentation thereof?"

Replying hereto, I beg to submit the following: There can be no question as to the liability of the State for these fees. This fact was recognized by the Legislature in making an appropriation to cover the same. The only question is, how they shall be paid, and who shall audit these claims before warrants are drawn therefor. Subdivision 10 of section 1, of an act prescribing the powers and duties of the State Auditor, etc., approved March 19, 1896, among other things provides that the State Auditor shall "audit all claims against the state in cases where there are sufficient provisions of law for the payment thereof." Under this section I think the State Auditor would have the authority to audit these claims inasmuch as an appropriation therefor was made by the last Legislature, and if found correct by him, it would be his duty to draw warrants upon the State treasurer in payment therefor.

JUAB STAKE CONFERENCE.

The Juab Stake conference was held in Nephi tabernacle May 3 and 4. Those were present Elders Francis M. Lyman and John W. Taylor, of the Council of Apostles, Elder George Goddard, of the S. S. Union board, Elder Robert Watson of Salt Lake, besides the local authorities.

The first meeting was held Saturday at 2 p. m. Elder Robert Watson was the first speaker. He expressed his pleasure at meeting with Saints and spoke of the mission of the Savior upon the earth and the consequent blessings to all who will accept the word of Christ.

Elder John W. Taylor referred to the document accepted by the Utah Presbytery at Spanish Fork, in which they disavowed the Latter-day Saints. He said: This is a question of religion and there is only one way to find out who is in the light and who