

which taxes are now delinquent until further instructions are received from the county commissioners, and it is understood the latter will order the re-advertising of the delinquent list. The

The status of the case is given in the following opinion by County Attorney Whittemore to Collector Spencer:

"In answer to your request of this date for our opinion as to the situation that exists relative to the sale by you of property for delinquent taxes, in view of the fact that the Supreme Court of the State of Utah has declared unconstitutional and illegal that part of the tax levy on property in Salt Lake City which was intended to inure to the benefit of the county school fund, we beg to advise you that we have made a careful examination of the authorities covering said point and advise you as follows:

"The recent decision of the Supreme Court in the case of Lydia Y. Merrill vs yourself settles absolutely the question as far as the State is concerned that under our present constitution it is both unconstitutional and illegal to collect a tax on city property in Salt Lake City for the support of schools in the county outside of the city, and this decision we are compelled to accept as final on that question.

"As to any county property that is advertised under the present advertisement for delinquent taxes, including the county school tax, we advise you, however, that such property is not affected by this decision and that you are authorized to go on and sell such county property in accordance with your present advertisement. Property in Salt Lake City, however, having been by this decision held not to be subject to the lien of this tax, any advertisement for the sale of said property for delinquent taxes stands on an altogether different ground.

"Our last legislature, in section 143 and 145 of the revenue law, apparently undertook to provide for a difficulty of this character by providing that no sale of property for the non-payment of delinquent taxes, where part of the assessment was valid and part invalid, should be illegal, etc., unless the party owning said property, or their agent, should file a written protest against said sale at least six days prior to the advertised date of sale, stating what part of the tax he claimed to be invalid and his reasons for such claim. A careful examination of both text book and case law on this subject, however, compels us to advise you that in our opinion this section of our revenue law is unconstitutional, for the reason that where property is sold for tax, wholly or partly illegal or excessive, such sale is an attempt, or, at least, an initiatory step in undertaking to take away from the owner of property the title to the same without due process of law, and the authorities that we have found on this point are nearly unanimous to that effect.

"Section 145 of the revenue law of 1896 provides that in cases where protest is filed as provided in section 144 that you can do either one of two things, at your judgment may dictate, first, either proceed to sell said property advertised for the whole tax, or, second, withdraw the property from

sale and report the case to the board of county commissioners for its direction in the premises. As already stated above we do not consider that you have any legal right to avail yourself of the first form of procedure, and we would therefore advise, as the best solution of your difficulty in this important matter, that, possessing as you do full knowledge of the tenor and effect of the decision of our Supreme court in the case of Merrill vs yourself, above cited, in the part relating to you to consider the whole matter as if protests had been filed and to report to the county board the situation as it exists and ask them for their directions in the premises. In other words, that you do not sell any city property under your present advertisement for delinquent taxes until such time as you have been advised by the board of county commissioners of Salt Lake county as to their wishes and directions in the premises."

A NOTE FROM TENNESSEE.

SWEET GUN, Van Buren Co., Tennessee, November 21st, 1896.

We are preaching the Gospel here, and the news of our message has stirred some people considerably. But we are gaining ground. We had two baptisms a few days ago, with more to follow soon. The good work goes on in the face of every opposition. We have several good friends here, and we are getting people to investigate the principles of the Gospel. It is only a question of time when several more will be baptized.

W. J. ROGERS.

CHIEF WALKER'S METHODS.

TUCSON, Arizona, December 5th, 1896.

—To illustrate the despotic rule exercised by Walker and his Utah warriors I here relate an incident which occurred in Southern Utah about one year before its settlement by the Mormons. A party of thirty emigrants with pack animals on their way to California by the southern route encamped at the Iron Springs one night and were all killed at daybreak next morning by a large party Pah-eeds, who filled them with arrows just as they were waking from sleep. Not one escaped. Walker soon heard of this and went down to Southern Utah with all his warriors. He called a council of the Pah-eeds and told them they did not know how to use the guns and so had no use for them; said the Utahs knew how to use guns, and needed them, and it would be best for the Pah-eeds to give up to him all the guns, revolvers, and ammunition they had taken. The Pah-eeds would gladly have kept the spoils they had captured, but knew they were too weak to argue the point. Having thus got possession of all the arms and ammunition, Walker said his men needed the horses, mules, packs—all they had taken from the murdered emigrants, and the Pah-eeds must give them up to him. And this they had to do, much as they inwardly raged at being thus compelled to resign all the fruits of their late warlike enterprise.

Walker and his band made raids upon the tribes living near the Colorado river, killing men and women and taking the children of proper age as captives, to be sold to any one who would buy them. Quite a number of children

were bought by the Mormons in order to save them from a horrid captivity and death; for it was well understood that all captives that could not be sold were put to death with the most frightful tortures.

At one time a band of Utahs were camped near Parowan for some time, and an Indian went about the fort trying to sell a little boy and a little girl, each about nine or ten years old. But he would take nothing less than a work ox or a cow for either of them, and no one could afford to part with such property—more valuable than gold. One day he came around with only the little girl, and the Indians said he had killed the poor boy with horrible tortures because he could not sell him. Knowing this would be the fate of the girl too, if not soon sold, I bought her, giving in exchange a rifle worth \$40.00. We named her Cora Colorado. Removing afterwards to Salt Lake City a brother from Davis county called one day at our house, saw Cora, and desired to have her, saying all his children were married and gone, and his home was lonely now to him and his wife—they wanted a child in the house. He took her, and she grew to womanhood, as refined and lady-like as any of the white girls around her.

One autumn Walker and all his tribe camped near Parowan and turned all their horses, about 400 in number, into the big field to graze. About half the grain was uncut, the rest standing in the shock; and supposing the horses had got in accidentally, word was sent to Walker, with a request to have them taken out. He answered defiantly, saying all the land belonged to the Indians,—he would put his horses where he wanted to; he had put them in the field to get fat, and they should not be taken out.

This was serious. His men outnumbered the Mormons four to one; his men were all well armed,—ours very poorly, numbers having neither arms nor ammunition; his men inured to war,—many of our men, especially those from Europe, had never fired a gun in their lives. But it would not do to back down; it would do this time we would have to again. Besides, our grain was as our life. The authorities so decided, and sent word again to the chief to take his horses out of the field or men would be sent to do it. He dared us to do so and said if we did he would kill every man, woman and child in Parowan. We could not yield, and a party of about twenty well armed men went and drove out the horses despite the yells and threats of the Indian horse guards. The entire band began whooping and yelling like so many devils from sheol, and began their war dances, which continued all night, their blood curdling yells being plainly heard in the fort.

But the settlers were not asleep, and every preparation was made for the expected attack. Few houses had doors or windows opening on the outside of the fort, but all such were barricaded with tables, bedding, boxes,—anything that would stop a bullet. Every man was under arms all night and a strong guard was posted. The women, calm and brave, assisted all they could, many of them making bullets for the men. And so the night passed, every sense strained to its utmost point of tension.

Morning came at last, and revealed scattered Indians who seemed to be