

before the school tax was levied, and a large number had paid their taxes and held receipts in full.

Again, a large amount of personal property was embraced in the assessment. It was probable that a considerable portion had changed hands. It was, therefore, practically impossible to collect the tax upon the basis of the assessment of 1889. The result was the action of the property holders in levying the tax was practically annulled by the decision of the court. It has always been the practice in Utah when a special or other school tax is levied to enter it on the tax-roll based on the first assessment made thereafter. I recommend that, if there are any ambiguities in the law in this respect, they may be removed.

The following is a summary of the most important suggestions made by the county superintendents: That certificates of high grade granted in the States be sufficient to authorize the employment of a teacher; that the commissioner of public schools devote all his time to schools, and two persons be associated with him, to constitute an educational commission, whose duty it shall be to establish a uniform system of graduation for all the county schools, and to prepare examination questions, etc.; that the salary of county superintendents should be large enough to induce competent men to take the office; that the city School Board be authorized to make estimate of school funds for cities; that the teachers' examination should be of a more general nature; that county courts should have power to appoint trustees to serve until the first election in a new school district; that trustees should be given the right to declare a tax of one-fourth of one per cent. that the interest to be paid on school bonds be fixed at eight per cent; that authority be given the districts to levy a special tax; that trustees should be paid for their services; that high schools should be established, one for every five hundred families; that districts be authorized to combine; that when children attend school in an adjoining district the trustees pay over to the district their share of the per capita tax; that the law should provide that no portion of a county should be left out of a school district; that district boards be compelled to send their reports in on time; that counties should retain their share of the school funds, sending only the overplus to the territorial treasurer; that music should be made one of the regular branches of study; that the law should provide how a special school tax is to be obtained from the county treasurer; that county superintendents should receive a mileage allowance equal to that of selectmen, and should have a small allowance for stationery; that the commissioner of public schools be authorized to revoke first grade certificates for unprofessional or immoral conduct; that suitable library cases be furnished the school districts to build up school libraries; that county courts should be given power to redistrict the county, and to consolidate school districts; that school funds received from county and Territorial taxes be used for the payment of teachers and current expenses only; that the use of schoolhouses be permitted for parties or other entertainments of school children; that the law

authorizing school districts to issue bonds to be amended so as to make its meaning clear, as trustees disagree as to when a second meeting can be called in case the bonds are voted down at the first meeting; that all district schools other than those mentioned in article 15 of school law be united in one district; that trustees are now required to report to the county superintendent before July 31st, annually, and the county superintendent is required to report on or before August 1st, leaving no time for the county superintendent to examine the reports; that the law does not specify the fund from which examiners shall be paid nor upon whose order; that there is a conflict between section 32 and 91 relative to the time of publication; that trustees should be required to notify county superintendents of the employment of teachers; that the county clerk should be required to make a statement to the county superintendent and county treasurer of the amount of county and local tax for distribution in the districts; that a limit should be placed on the time in which bonds may be sold after they are voted; that treasurers of school districts should give bonds; that the law does not provide for the auditing of the accounts of the county superintendent for disbursing school funds. The letters I have received from the school superintendents are appended and marked Exhibit 10.

SCHOOL LANDS.

During the past two years a determined attempt has been made to take from the Territory its most valuable school lands under the pretense that the lands were mineral and could properly be located under the placer mining act. As soon as I learned of the attempt I requested the commissioner of public schools, Hon. Jacob S. Boreman, to appear for the Territory and contest the entries before the local land office. I also forwarded a protest to the commissioner at the General Land Office at Washington, D. C., as follows:

EXECUTIVE OFFICE,
SALT LAKE CITY, Utah,
February 10, 1891.

Sir—I have been informed that contests are now pending in the Salt Lake Land Office, involving the right of certain persons to enter lands, under the placer mining act, which have been selected or reserved for school purposes. The claim is made that because an analysis of a portion of the soil claimed to have been taken from the land in dispute shows mineral, the land is mineral land within the meaning of the law and subject to entry. If this is correct every acre of school land can also be taken, as there is no portion of the soil of Utah that will not show upon analysis a trace or color of mineral. This is probably true of the soil in every part of the country, for it is a well known fact that mineral is universally diffused throughout the earth's surface, and it is said the waters of the sea contain silver. It is not improbable the soil upon which your office stands will be found upon analysis to be as strongly impregnated with mineral as is the land in dispute. I believe it is claimed that the disputed lands contain mineral in sufficient quantities to justify their working and development as mineral claims, but I believe the claim to be utterly groundless. The truth is they have never been so regarded since the settlement of the Territory, and the people are generally of the opinion they will never be avail-

able for such purposes. Previous to the government surveys the best lands in Utah (including many school sections) had been taken up by settlers, and the title has since passed to them. Since the survey the continued settlement of the Territory has encroached so largely upon the available land that very little of such land is now left, if any, and the schools will have left for lieu lands only a choice from lands not tillable land of little value. Part of the land in dispute is valued by some persons as high as \$500 per acre. It will be seen how important it is to the Territory that it be protected in its title to the limited amount of good land reserved or set aside for educational purposes. I ask on behalf of the Territory that you cause such action to be taken, or instructions to be given as will in your judgment be necessary to protect the interests of the Territory in this matter.

I am, sir, very respectfully,
ARTHUR L. THOMAS,
Governor.

To Hon. John W. Noble, Secretary of the Interior, Washington, D. C.

Commissioner Boreman engaged the services of Messrs. Parks & Thompson to assist him in the contest. I am glad to be able to say that the contests were successful and the entries canceled. The statement made by Parks & Thompson, marked exhibit 11, gives a very complete history of the contests. Exhibit 12 is the application made to the commissioner of the general land office by Commissioner Boreman for speedy action. I recommend that a sufficient sum be appropriated to compensate Commissioner Boreman and Messrs. Parks & Thompson for their services.

RAILROAD AND MINERAL LANDS.

I have received from the legislature of Montana a joint resolution (exhibit 13) respecting lands claimed by the Pacific railroads containing gold, silver, copper and lead, with a request that it be submitted to the Legislature of Utah.

THE COLLECTION OF THE REVENUE.

One of the most important questions that will require your attention is the assessment of property and the collection of the revenue. It seems to me that the system which will permit of the most thorough work at the least expense will best serve the public interests. In my opinion our present system is too expensive, and entirely inadequate to the public needs. Under the present laws one person is required to assess all the taxable property in a county. In the case of a county where the settlements are few, and the number of inhabitants limited, it is possible that one person may list all the property, but in the more thickly settled counties it is impossible for him to do so. The result is he employs deputies, and as the salary of the deputies must be paid from the salary of the assessor, it is not unlikely that the question of expense is an important item in determining the amount of work to be done. I do not believe that such a system permits of a close assessment. It is possible that under it a large amount of taxable property may escape. As a rule, the farm lands, or the house and lot rarely escape. I believe that the nearer the assessment is brought home to the people, the better it will be, and suggest for your consideration the system which has been adopted by New York and Pennsylvania, and which has been in force for