

as levied and leave the party to the remedy provided in section 137 of the revenue law of 1896, under the provisions of which section the board of county commissioners are authorized to refund any taxes, interest and costs erroneously or illegally collected, or to the remedy provided in sections 180 and 181 of the same law, which provides that in all cases of the levy of taxes deemed unlawful by the party whose property is thus taxed, such parties may pay the tax under protest to officers designated and authorized by law to collect the same, and thereupon the party so paying is given a right of action against the officer to whom the tax is paid or against the county on whose behalf the same is collected, to recover the tax paid under protest.

We would advise you further that, while you are given no specific authority to refrain from the collection of taxes assessed on mortgages where the owners thereof are non-residents, such a tax cannot be legally collected, and in the event that you can satisfy yourself fully that a person assessed with a mortgage is in fact a non-resident, it will be useless for you to undertake to collect such a tax, and we would advise that you take an affidavit from the person, or the representative of such person, and include such cases in your report to the county auditor of uncollectable taxes. When, however, there is any doubt in the matter, and you are in a position where the tax can be collected, we would advise in all cases, for your own personal safety, to collect the tax and leave the party to the remedies provided by law and pointed out above.

We would advise you further that in all these cases where you proceed regularly and in accordance with assessment as you find it on the assessment roll delivered to you, you are in no way liable personally for any costs or expense that may follow the collection of an illegal tax. Your personal responsibility in the matter would be limited to errors made by yourself, or your deputies, in enforcing the tax collection.

In cases where a person is assessed with a mortgage and the claim is made that the mortgage has been paid, this fact will not relieve such person from the responsibility of the tax, the only exception being, as quoted above, where the property has been taken in satisfaction of the mortgage prior to the first Monday in March. In cases where a person assessed with a mortgage and claims that the same has been paid and cancelled, they would still be liable for the tax on the money which the mortgage represents.

We have prepared and transmit to you herewith the outline of a form of affidavit that we would advise you to take in cases where a double assessment or non-residence is claimed. Respectfully submitted,

C. O. WHITTEMORE,
County Attorney.

AUGUST WEATHER.

The mean temperature for the state was 69.7 degrees, which is about five degrees below the normal. Highest monthly mean, 80.3 degrees at St. George; lowest monthly mean, 61.9 degrees at Soldier Summit. The average maximum temperature was 85.8 degrees, and the average minimum, 44.8 degrees. The highest temperature recorded during the month was 107 degrees at St. George, Washington county, on the 13th and 14th, and the lowest, 33 degrees at Soldier Summit, Utah county, on the 20th. The warmest period was from the 12th to the 16th, and the coldest from the 5th to the 11th, and 20th to 26th.

Precipitation—The average precipitation for the State was 1.04 inches which is slightly in excess of the normal amount for August. The average number of days on which .01 of an inch or more of rain fell was 6. The principal part of the rainfall during the month occurred from the 16th to the 21st and on the 28th. The greatest monthly amount recorded during the month was 3.00 inches at Parowan, Iron county, and the least amount, .05 of an inch, at Park City.

Weather—There was an average of 16 clear days, 10 partly cloudy days and 5 cloudy days during the month. At Salt Lake City there was 77 per cent of sunshine, and at Grover, Wayne county, 48 per cent, estimated. The rainy days were generally the 3rd, 16th, 17th, 18th, 19th, 20th, 21st and 28th.

Wind—The prevailing direction was southwest. Total movement at Salt Lake City, 4,185 miles, and the average hourly velocity, 6 miles per hour. The maximum velocity at Salt Lake City was 26 miles per hour from the southwest on the 27th.

Thunderstorms—Moab, 12th, 18th, 20th, 21st, 27th and 28th; Giles, 3rd, 17th, 19th, 21st and 28th; St. George, 2nd, 15th and 17th; Koosharem, 12th, 13th and 21st; Vernal, 12th, 15th, 17th and 19th; Parowan, 16th, 17th, 21st and 23rd; Levaso, 15th, 16th, 17th and 19th; Snowville, 17th, 18th, 19th and 20th; Grover, 21st; Pahrean, 12th, 15th, 21st, 22nd, 23rd, 27th and 28th.

Sun Dogs—Giles, 1st, 20th and 24th. **Hail**—Parowan, 16th and 21st; Mammoth, 22nd; Park City, —.

Light Frost—Heber, 5th and 11th.

Parowar—The heaviest hail storm on the 21st since 1865 done some damage to garden products, but did not reach the fields to do any damage to the grain.—James Connell.

J. H. SMITH,
Observer and Section Director.

EMERY COUNTY NOTES.

HUNTINGTON, Utah, Sept. 16, 1896

Our town has recently been struck with a marriage mania, four couples having launched themselves upon the turbulent sea of matrimony, dashing the breakers upon which so many of their predecessors have stranded.

The wedding supper of Mr. T. O. Wakefield of Huntington and Miss Nettie Johnson of Orangeville, and Mr. J. A. Washburn and Miss Luella Wakefield of Huntington was held at T. G. Wakefield's, father of two of the contracting parties, on Monday last, when about 75 couples did ample justice to the good things of life.

Mr. Joseph A. Young, son of the W. G. Young of Salt Lake City, and Miss Laurette Brinkerhoff of Huntington were united on the 14th inst., Bishop Brinkerhoff of Emery, performing the ceremony.

Yesterday, the 15th, Mr. J. Roy Young, son of J. R. Young of New Mexico and Miss Elizabeth Wilcox of Huntington, were made one by Bishop Peter Johnson.

The two first couples were married in the Manti Temple, from where they returned a few days ago. They are all very popular young people, and start out in life with the hearty good wishes of their many friends.

Our harvest which has been some-

what prolonged on account of rains, is about gathered. Crops are very good generally, though the second cutting of hay is slightly damaged with rust.

Politics are brightening up with Bryan and Sewall in the lead. The health of the people is good.

We regret that Elder J. F. Wakefield Jr., who has been laboring in the South Mississippi conference, is very sick with chills and fever. It is to be hoped that he will not have to return home, as so many of our Elders have been obliged to do.

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THE EUROPEAN MISSION.

[Millennial Star, September 3rd.]

Arrivals—Alder Andrew Jensen arrived in Liverpool on September 1, 1896. He is engaged on a special mission visiting all parts of the world where Latter-day Saint missions have been established, for the purpose of collecting historical data connected with the missionary work. Elder Jensen left home May 11, 1895, since which time he has visited the missions in Hawaii, Tonga, Samoa, Society Islands, Australasia and Turkey, including Palestine. He reached England July 31, 1896. Here he will remain for some time. Later he expects to visit the various missions on the Continent.

The following named Elders from Utah arrived in Liverpool today, per American Line steamer *Belgenland*: For the British mission—William A. Bate, Riverton; William H. Pitt, Salt Lake City; William McMillan, Heber City. For the Swiss and German mission—William Z. Terry, Richmond; Adolph Hafen, Santa Clara.

Appointments—Elder William A. Bate has been appointed to labor as traveling Elder in the Irish conference.

Elder William H. Pitt has been appointed to labor as traveling Elder in the Norwich conference.

Elder William McMillan has been appointed to labor as traveling Elder in the Scottish conference.

SILVER AND GOLD.

Several papers recently have contained articles stating that Dr. Stephen H. Emmens, a New York chemist, has discovered a process whereby silver can be changed into gold. In a letter to the New York Journal, the doctor explains that the basis of his discovery is the results of experiments in reducing metallic silver to such minute subdivisions as to be dissolved in water while in a metallic state. He asserts that by refined processes he has been enabled to reduce the subdivisions still further, until the substance actually lost the properties of silver and assumed new properties. This substance, he alleges, is a new element standing between silver and gold, and capable, by condensation and great increase of density, of being converted into gold. The product, Dr. Emmens states, has been submitted by him to all the tests of the government assay office, and its reactions are absolutely identical with those of gold. He claims that he will be able to make 1 ounce of gold from 1 ounce of silver, at a cost not exceeding \$10 per ounce of silver treated; the profit would then be not less than \$3 per ounce.