DESERET EVENING NEWS.

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ASSESSMENT AND MORTGAGES.

There are some statements in the remarks of Assessor William J. Lynch, which appear in our local columns, that are difficult to understand, and others that place a certain class of people in an unenviable position. As to the latter proposition, the common experience of many people will cause them to realize the correctness of Mr. Lynch's assertions. Not a few property owners look upon taxes as an evil to be escaped if possible, even at the expense of somewhat dishonorable evasion; and it may be expected that some mortgage holders who reside in the State will avoid paying taxes thereon if they can do so. A good many argue this way: the non-resident holder of mortgages is not taxed, and it is not fair to impose a heavier burden on the resident holder; also, the property itself is taxed, and the taxation of the mortgage is doubling, hence it is justifiable to evade it. Thus some of them perhaps do so, as suggested by the assessor. At the same time it will not do to say that all persons who have assigned mortgages to non-residents have done so fraudulently, for the reverse is the case. Many residents have loaned the money of non-residents, and the assignment of the mortgage received as security has been to the actual owner of the cash, which is perfectly proper.

As to those who would evade the tax by bogus assignments, if these cannot be reached because of an inability to prove the fraud, we might suggest that if the assessors of various counties, with the former experience referred to in this regard, had been as keenly alive to the situation as the tax collector is usually considered to be, they might have caught a good many before the property could have been got out of the way. Remembering that the time of assessment is the first Monday in March, and that mortgages are personal property, the assessors would have acted (and it was their duty in a case like that stated) as authorized by section 151 of the revenue law, which provides that:

At the time of making the assessment, or at any time thereafter, the assessor may collect the taxes by seizure and sale of any personal property owned by the person against whom the tax is assessed in case he has cause to believe that the owner of such personal property is likely to avoid payment of the tax by disposing of the property or by removal thereof from the county, unless such person give security to pay the same when due.

This process might have caught "on the wing" at least some of the flying mortgages; and if there had been discovered too great a rush to get that kind of taxable credits out of reach of the assessor, then an intention to defraud might have been apparent.

The part of the assessor's statement that is not exactly clear is that the assessment of the county will be $6,000,000 higher than last year, but the actual taxable property that can be reached will be no more, because of mortgages being put out of the way. If that is the case, then on the face of the showing made we have a county assessment which does not represent the fact. This hardly can be the case. The assessment is on the "taxable property" in the county. If the mortgages are assigned or owned so that they are not taxable, then they are not assessable, hence there cannot be the discrepancy referred to; there is no such thing contemplated in the law as a nominal assessment and an actual taxable valuation at a lower figure. If the assessed valuation of property in the county is $6,000,000 more than last year, then the taxable value is that much more. The assessor might, and property so under certain circumstances which may exist at present, list the property assessed to in the names of holders who are residents of the State, and leave the burden on them to prove to the board of equalization that the mortgages are owned by non-residents. But if they establish the latter as a fact, then the assessment must be reduced, and in the county the actual assessment and the value of taxable property, for purposes of revenue, are at the same figure, whether that is an increase or decrease from the previous year. What is probably meant is that the assessor's valuation, including his figuring on the amount of mortgages [illegible] by the residents, will be up to $6,000,000, but that the board of equalization will have to drop it down to [illegible]—near the same as last year.

THE FETES AT MOSCOW.

Russia's young emperor and empress have entered the ancient capital of the country in triumph. The scenes of brilliant splendor attending the fetes, according to all accounts, defy description. America, Europe, Asia and Africa are represented at Moscow at this time, and it is probably no exaggeration to say that never before in the history of nations has there been a gathering of equal magnificence—perhaps not of greater political significance either.

Conditions have changed considerably in Russia since Alexander III placed the imperial crown on his head in 1883. Then the ceremony took place in fear and trembling, as it was known that nihilistic plots hung like a dark cloud over him. To say the coronation was postponed one year because of the discovery of a mine under the cathedral, so placed that the whole structure might have been blown up. The exact date of the great ceremony had to be kept a secret from the public until a few days before it took place, and finally it was witnessed principally by police officers, guards and soldiers. Extraordinary precautions have been taken also at this time. Thousands all over the country are languishing in jails and will be held incarcerated until everything is over, simply because they are "suspected." But on the whole, the fear that marred the pleasure thirteen years ago has been allayed, and there will be comparative freedom and publicity in all that is going on.

The fetes are of course principally of a social nature, but they will nevertheless result in placing Russia before the world as an empire of the first magnitude. The millions of Russians who naturally believe their "little father," the czar, the greatest of earthly sovereigns and his empire the mightiest of the world, will see in the respect paid to him by the uttermost ends of the world an acknowledgment of his supposed supremacy. Their hearts will swell, under their simple garments it may be, with national pride and renewed devotion, as they see him the central figure in the immense throng of representatives of kings and potentates of the earth. And this idea will to some extent be shared by many of the ambassadors from the various Asiatic countries. In their estimation Russia will from now on stand as the principal kingdom of the western world, and the effects are sure to be visible in future diplomatic and commercial relations. From a Russian point of view the coronation will be more than worth the $20,000,000 it is said to cost the country.

The man who now is to be crowned czar of all the Russias is but twenty-eight years of age, and is small of stature. He was born in St. Petersburg, and at the age of twenty-six succeeded his father.

The czarina was Princess Alix of Hesse-Darmstadt, and is a granddaughter of Queen Victoria. She was married on November 26, 1894.

IRRIGATION EXTENSIONS.

An interesting report of the recent cold spell comes back from California, describing tests made there as to the effect irrigation would have in times of frost. Good results were hoped for by the advocates of irrigation, some of whom had had a satisfactory experience therewith, and the outcome was a great surprise to those who argued that an excess of moisture in the soil, caused by irrigation, would prove injurious in inducing frost. The tests in every case proved the advantage of light irrigation in view of a prospective frost. In every case where orchards were irrigated the trees and young fruit escaped the frost, while the unirrigated orchards in the same locality suffered in every instance. This experience puts irrigation in a more favorable light than ever among cultivators in the Golden state, and will result in its more extended use.

Turning to another section of the country, there is South Dakota, where irrigation tests proved as satisfactory last year. It is now stated that notwithstanding the heavy rains the plan of irrigating by artesian wells—the available means of supply—will be tried this year on a much larger scale than ever before. The claim is made that Brule county will take the lead. There are now in that county thirty-five wells ranging from six to eight inches in bore and from 900 to 1,200 feet in depth. The largest flows 150,000 barrels per day and is used for power. Twenty-one were sunk by the county for stock purposes and they supply 315 miles of ditches four feet wide and two feet deep. Seven other wells have been put down for irrigation, and the twenty-eight wells will furnish the water for 3,000 acres. Dakota county will have 110 wells to irrigate this year a similar amount of land. Beadle county had three irrigated farms last year; this year there will be twenty, comprising several thousand acres, watered from a dozen very large wells. So it goes through a list of counties where heretofore the moisture in the soil has been looked upon as sufficient without irrigation.

The adaptation of the artificial system of applying water to growing crops is thus coming to be utilized as one of the great boons of the age; and the California experiment will go to establish in the minds of those who have not learned it as the people of this region have, that irrigation is good for crops in other ways than merely supplying moisture to the parched soil.

SEWAGE DISPOSAL.

Ever and anon the question of the disposal of sewage from this city comes up before the municipal administration, and the problems connected therewith are far from being solved in a satisfactory manner. With all the expense that has been incurred and the improvements made in recent times, the matter of effectually and finally disposing of the city's refuse is a question that will tax the wisdom for a long time to come and will consume a very large portion of the city's revenue. There may be some comfort in knowing that other and larger and more experienced municipalities have had, and in many cases still have, great difficulty in dealing with this subject. Inland cities have more trouble than have those near the seaboard, where the ocean affords a final dumping ground for the refuse. But even the latter have to devote a large proportion of their revenue to carrying off the waste. The great city of London gives evidence of this, in its report of sewage disposal for 1895, when the two chemical plants connected with the system treated nearly 200,000,000 gallons a day for the year. The total quantity treated was 73,659,000,000 gallons, an increase of 1.58 per cent over the year 1894. The chemicals used were 46,909,000 pounds, or 3.5 grains per gallon, of lime, and 11,777,000 pounds, of 0.89 grains per gallon, of protosulphate of iron. The total amount of sludge produced was 1,834,561,000 pounds, which is about 2,490 pounds per 1,000,000 gallons. The total cost of the two precipitation plants and the sludge ships used to convey the sludge to sea has been $4,718,770, of which $992,922 was for ships. Six sludge ships were in use, carrying an average of 1,000 long tons each, the fleet making 2,170 trips about fifty miles in length. The cost of transporting the sludge to sea was 4.75 cents per long ton, which is 0.125 cents per ton-mile for the distance hauled out, or half that sum if the return trip is included in the distance.

The London cost is generally regarded as on the most economical basis of any city, in reducing the sewage to a form where it can be handled for transportation. Where it has to be disposed of on soil the expense is almost doubled in proportion; and Salt Lake would come into the class of the latter kind of business. At no place can the sewage be run with safety on to the open ground and be left to evaporate or to percolate through the soil. It must be cleaned up entirely or disease and death attend its outlet to the open air. When this city gets its new sewer system in working, therefore, the taxpayers may look forward to providing a large sum of money to operating it with success; but the expenditure is necessary and must be incurred.

OFFICIAL CARELESSNESS.

That care rather than carelessness is the rule among those holding the more important public offices will be readily conceded, as a result of the integrity of the officials. Notwithstanding this, there must be, as shown by developments occasionally, a considerable degree of carelessness among officials of a certain character who operate in a very important role. For instance, there is a class of officials, from notaries public up, on which is conferred power under the law to acknowledge instruments affecting the title to real estate. Everybody of experience will recognize the importance of care and reliability in this business. When an officer authorized to take acknowledgements does so to a deed or mortgage, the party making it must do so in person, if it is properly done. Yet in some recent developments it has come out that parties deny that their signatures ever were obtained to certain instruments of this class; and the conditions as represented are such that only through gross carelessness, to say the least, would an official seal be affixed to acknowledgements that really were never taken. The following up of some officer who does such business might be a salutary lesson and save considerable trouble to innocent parties.

FLARED TOO MUCH.

The fashionable "flaring" skirts now being worn by ladies have their ordinary use and aid largely to the ornamentation of a stylishly dressed person. That these modish dresses can be put to still further use was shown by two Minneapolis women this week, but their overdoing the business brought them to grief, and now they await an investigation on a criminal charge. The two matrons referred to visited a store and lingered long over the little white bolts, the little red bolts, the little green and the little golden bolts. They were, indeed, almost on the point of completing the joint purchase of one little white bolt when a detective who is engaged to thwart the plans of shoplifters came to the conclusion that the beautifully flaring skirts flared too much and were too rigid in their outlines. In spite of angry protestations with tearful accompaniment, the officer insisted that his female coadjutors search the fashionable visitors. This work demonstrated that seventy-five per cent of the striking flare was due to: One bolt satin striped lawn, two and one-half yards black alpaca, two sets ladies' underwear, one bolt plain white lawn, one glass lamp burner. The remaining twenty-five per cent of flare was received from: Two ladies' shirt waists, one boy's cap, two sets cuff buttons. These invoices had been pinned securely beneath the wide skirts. Labels attached convinced the detective that the larger assortment belonged to his store, and the other to a shop which had been visited. The result was that Mesdames Dora Jones and Winifred Rowe spent a night in jail before they could give bonds for their appearance in court. Hereafter, flared skirts will be subject to especial scrutiny in the establishment where the discovery was made.

A New York juror who was reprimanded by the court for reading a newspaper during the progress of a trial, and who replied that the examining lawyers were merely asking silly questions which it was not his business to pay attention to, stated at once a good truth and a great evil in modern law practice. If only sensible questions and remarks were permitted of lawyers, there is hardly a case that would not be decided in half the time now required.

MONEY SAVING PRICES

10c MONEY SAVERS

Berry Dish, Milk Pots, Meat Dish, Dish Pans, Mustard Pots, Vegetable Dish, Salad Dish [illegible]

TEA SETS

44 Pieces, complete for 12 persons. Pure White, Delicate Blue, Brown and Rich Gold Spray Decorations.

Money Saving Prices Per Set

2[illegible] 2[illegible] 2[illegible] 3[illegible] 3[illegible] 4[illegible]

DINNER SETS

60 Pieces, complete for 6 persons. Pure White, Delicate Blue, Brown and Rich Gold Spray Decorations.

Money Saving Prices Per Set

3[illegible] 4[illegible] 4[illegible] 5[illegible] 5[illegible] 6[illegible]

Great American Importing Tea Co.,

245 Main St., Salt Lake City.

Kracker Jacks.

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

Salt Lake Theater.

CHAS. S. BURTON, Mgr.

4 NIGHTS Commencing WED. MAY 20.

Pudd'nhead Wilson, MARK TWAIN'S MISSOURI MAN.

As played by FRANK MAYO.

Best American Play.

Under the direction of Chas. B. Evans.

NEXT ATTRACTION.

Monday, May 25th,

Roland Reed in "The Politician."

The Greatest Play of All.

GRAND OPERA HOUSE

WEEK OF MAY 18th

J. E. ROGERS, Mgr.

—THE—

Planter's Wife.

HARRY LACY'S CELEBRATED WAR DRAMA

PRICES: 25c, 50c and 75c.

MATINEE SATURDAY. 25c.

Lyceum Theater.

May 18th.

DIVORCED,

From the German.

Funny and Farcial.

Prices as usual, 25c and 35c.

Matinee [illegible]

Week following, Maggie Mitchell's wonderful play of

FANCHON.

Edison Phonograph and Kinetoscope Parlors,

Removed to 154 South Main St.

Among the numbers on the program will be found the latest and most popular selections published. Don't fail to hear it.

[illegible]

Any of the above selections on the phonographs, only 5c each. Closed Sundays. 154 South Main Street.

MISS B. ADELLA TUTTLE, Manager.

OUR GREAT SPRING SALE

Is Now On and Will Continue all this Week.

Special reductions in

DRESS GOODS, NOTIONS, HOSIERY, GLOVES,
WRAPS and CAPES, MILLINERY,
CARPETS, RUGS, WALL PAPER, CURTAINS,
BOOTS and SHOES,
MEN'S and BOYS' CLOTHING, Etc.

Z. C. M. I.

T. G. WEBBER, Supt.

HOME MADE.

Pants Made to Order - - -	$4.00 up
Suits Made to Order - - -	$14.00 up
Ready Made Suits, - - -	$12.50 up
Youths' Suits - - - -	$9.00 up
Children's Suits - - - -	$4.50 up
Men's Pants - - - - -	$2.50 up

All kinds of Home Made Woolen Goods. If you want a suit that wears well, looks well, and at reasonable prices, buy Home Made from

CUTLER BROTHERS CO.,

Agents Provo Woolen Mills. 36 MAIN STREET, Salt Lake City

WANTS.

Twenty words for 5 lines inserted under this heading, once for 15c, twice for 25c; one week for 50c; one month for $1.50 per line. No ad. taken for less than 15c. Wants of more than 5 lines same proportionate rate. Advertise and get results.

WANTED—MISCELLANEOUS.

WINDSOR CONFECTIONERY AND ICE cream parlor. Your patronage solicited. [illegible]

AN EXPERIENCED GIRL FOR GENERAL housework in family of three. [illegible]

TOURISTS TO GET MORMON TEMPLE [illegible] Salt Lake [illegible]

ONE OR TWO EXPERIENCED SOLICITORS. References required. [illegible]

EVERYBODY TO USE DESERET GROWN [illegible]

ONE OR TWO GOOD SOLICITORS ON small salary and commission. [illegible] The Singer Manufacturing Company, S. T.

GEO. NELSON, BOOT AND SHOE REpairer. First class work, [illegible]

HORSE SHOEING, WAGON AND CARriage repairing. [illegible] South Main. [illegible]

HULBERT BROS., TRUNK MANUFACturers. Repairing. Largest stock. [illegible]

GENTS' SUITS CLEANED, PRESSED [illegible] R. J. Homberg & Co., [illegible]

A FEW LARGE, CLEAN, SOFT RAGS for wiping machinery, at the [illegible]

EVERYBODY TO BUY THE BEST ICE cream at [illegible]

WANTED — EVERYBODY TO ORDER [illegible]

J. E. WALLEY, PAINTING, PAPER hanging, [illegible]

ZINC SHAVINGS MADE TO ORDER AT [illegible]

500 [illegible]

GENTS' CLOTHING CLEANED, PRESSED [illegible]

CHEAPEST, BEST PLACE TO BUY AND [illegible]

A [illegible] MEN'S [illegible]

MEN, WOMEN AND CHILDREN TO get the best [illegible]

EVERYBODY TO GET THE BEST ICE cream [illegible]

NEW AND SECOND HAND FURNIture, [illegible]

EVERY OWNER OF A HORSE TO [illegible]

MINERS' DRILLS TO MAKE AND sharpen [illegible]

WANTS.

Twenty words for 5 lines inserted under this heading, once for 15c, twice for 25c; one week for 50c; one month for $1.50 per line. No ad. taken for less than 15c. Wants of more than 5 lines same proportionate rate. Advertise and get results.

GIRL WANTED FOR HOUSE WORK. Apply with references at [illegible]

TWO MIDDLE AGED LADIES (SCANDInavian) require work by the day, house cleaning or washing. Address, Mrs. [illegible]

HIGHEST PRICES PAID FOR TIN AND [illegible]

WANTED—HELP.

PETIT & BEKELEATH'S EMPLOYMENT Agency. [illegible]

DON'T SELL OLD COOK STOVES FOR [illegible]

MALE HELP WANTED.

TRUSTWORTHY PERSON TO TRAVEL. [illegible]

WANTED—AN AGENT

IN EVERY SECTION, TO CANVASS [illegible]

FOR SALE.

$2,000, HOUSE AND LOT, [illegible] TUTTLE BROS. [illegible]

MOWER, RAKE, PLOW, HAYRACK, [illegible]

TYPEWRITERS BOUGHT, SOLD, EXchanged, [illegible]

ENGINE LATHE, IRON PLANER AND [illegible]

OAKLEY, CHOICEST FLATS IN [illegible] W. E. Hubbard.

CHOICE BUILDING LOTS IN EAST [illegible] W. E. Hubbard, [illegible]

ELEVEN HOUSES AND FOUR [illegible]

FRUIT TREES, APPLE, [illegible]

PRATT WALL PAPER CO., [illegible]

WALL PAPER IN GREAT VARIETY AT [illegible]

GASOLINE ENGINES FROM [illegible]

ONE WORK AND FINISHER [illegible]

GOOD MINING STOCK AND GOOD [illegible]

ORDER YOUR COAL AT [illegible]

WANTS.

Twenty words for 5 lines inserted under this heading, once for 15c, twice for 25c; one week for 50c; one month for $1.50 per line. No ad. taken for less than 15c. Wants of more than 5 lines same proportionate rate. Advertise and get results.

AUCTION SALES.

WE WILL SELL AT PRIVATE SALE OR [illegible]

MUST BE SOLD.

A NICE 4 ROOM BRICK ON NINTH East, [illegible] CHAS. E. MONEY, [illegible]

SEEDS.

THE LARGEST AND CHEAPEST SEED house in S. L. C. [illegible]

SEEDS, SEEDS, FOR FLOWER OR VEGEtable garden. [illegible]

STEAM HEATING.

P. J. MORAN—STEAM AND HOT WAter heating and ventilating apparatus. [illegible]

REPAIRING.

PUNCTURES [illegible] SINGLE OR DOUBLE [illegible]

UTAH CLEANING & TAILORING CO. [illegible] A. J. Hall, Mgr.

H. F. CLARK, THE TAILOR, [illegible]

ALL KINDS OF STOVE REPAIRS AT [illegible]

FOR RENT.

NICELY FURNISHED ROOMS AT REAsonable rates. Arlington House, [illegible] Commercial Street.

REMOVALS.

COAL, KINDLING, FIRST DOOR SOUTH of old stand, [illegible]

PIANO TEACHING.

A YOUNG LADY GRADUATE WANTS some young pupils to teach. [illegible]

FOUND.

A FEW DAYS AGO, A WALLET marked J. E. Rawlings, [illegible]

MONEY TO LOAN

6 AND 7 PER CENT INTEREST ON IMproved city realty. [illegible]