

the municipal corporation known as Salt Lake City (1 Compiled Laws of Utah, 1888, sec. 304 et seq.) is not the same corporation as the Salt Lake City School District, as created and existing under the School Act approved March 13, 1890, under the corporate name of the Board of education of the City of Salt Lake, within the meaning and purpose of the act of Congress of July 30, 1886, section 4 (24 United States Statutes, 171). It results that so far as this Congressional restriction is concerned, each has the power under proper Territorial legislative authority, to incur indebtedness to an amount in the aggregate (including existing indebtedness) not exceeding four per cent of the value of the taxable property within each of said corporations, to be ascertained in the manner provided in the Congressional enactment. This conclusion also results in answering the second question in the affirmative, so far as the Congressional restriction is concerned. It also results in answering the third question in the affirmative, so far as relates to the Congressional restriction.

It is perhaps not necessary to enter into any extended argument in support of the validity of the above conclusions. It is my opinion that Salt Lake City is a "municipal corporation", within the meaning of the Congressional act. The charge of the schools is not one of the ordinary duties of a municipal corporation, like the care of streets, nor does the legislation of the Territory, including the act of 1890, make education one of the functions and duties of the municipality of Salt Lake City. The school corporation provided for by the act of 1890 is a distinct corporation from the municipality of Salt Lake City, and if such school corporation is within the restrictive provisions of the Congressional enactment at all, it is because it is a political corporation or other subdivision of the Territory, and not because it is a municipal corporation. I think it perfectly clear, for example, that Salt Lake county is a distinct corporation (without the meaning of the Congressional restriction), from the city of Salt Lake; they would be equally distinct if the boundaries of the county and city were identical and coterminous. In estimating the aggregate amount of indebtedness allowed to be incurred by a county, within the meaning of the Congressional enactment, the debt of the municipal corporation in that county cannot be considered. And so, conversely, in estimating the amount of municipal indebtedness allowed by the Congressional enactment, the debts of the county or other political subdivision or quasi corporation are not to be included. It would be impossible to put distinct corporations occupying, in whole or in part, the same Territorial area into hotch-potch, and apply the provisions of the Congressional enactment. These clearly apply separately to each distinct political, quasi, or municipal corporation. (See "Dillon on Municipal Corporations," 4th edition, sec. 21, and cases there cited.)

JOHN F. DILLON.

NEW YORK, Dec 11, 1891.

In addition to the above the judge made the following recommendation:

"I add that this precise question, so far as I know, has never been expressly adjudged, and while I have no doubt as to the soundness of my conclusions, yet if bonds are to be issued I would recommend (if it is practicable) that the question be raised in advance by some taxpayer asking for an injunction, and let the lower court and the supreme court of the Territory decide it. Then if bonds are issued there can be no doubt as to their validity, and they would bring a better price in the market."

#### ADDITIONAL TEACHERS.

The committee on teachers and

Superintendent Millsapugh recommended the employment of the following teachers:

Name.	Salary
Mrs. M. G. Major, Second.....	\$50
Miss Mamie Kuhn, Eleventh.....	70
Mrs. Tomlinson, Hunter.....	65
Miss Nettie Gunnell, Eighth.....	50
C. F. Laying, night school.....	75
Mr. Straup, night school.....	50

#### ON SCHOOL WORK.

The committee on school work recommended the adoption of the following substitute for rule 29: Truancy is a serious offense and may be punishable by suspension. In aggravated or frequent offenses, the truant shall not be permitted to return to school without the written consent of the superintendent; the committee also recommended the purchase of a lot of chemicals, and also that Miss Kuhn be employed at the Eleventh school. Adopted.

#### A LEVY OF TWO MILLS.

The committee on finance made the following report, which was adopted:

SALT LAKE CITY, Dec. 17, 1891.

To the Board of Education:

Your finance committee, having estimated the coming year's obligations and having had under consideration the subject of the tax levy necessary to be made for the schools of this district the ensuing year, have concluded that a levy of two mills on the dollar of the district valuation as assessed, will be none too much, and therefore respectfully report the following:

Resolved, That in pursuance of law this Board of Education does hereby certify to the assessor and collector of this city the rate of two mills on the dollar of the assessed valuation of this district, as the tax necessary for the purposes established by law, and for the uses and obligations of the schools of this district for the ensuing year.

WILLIAM NELSON,  
HARRY F. DUKE,  
R. W. YOUNG,  
C. T. BALDWIN.

#### BILLS ALLOWED.

P. W. Madsen, furniture.....	\$ 78 05
H. Dinwoodey, furniture.....	67 35
Walker Bros. & Kyler Co., supplies....	31 91
Chute & Hicks, coal.....	365 10
S. P. Teasdel, supplies.....	4 45
Tullidge & Co., repairs.....	49 33
E. B. Springer, cleaning.....	88 00
Theodore Lovendahl, labor.....	24 00
Riepen & Co., repairs.....	108 05
Mason & Co., lumber.....	15 24
Hong Hop, screen.....	16 50
Tribune Co., printing.....	39 50
E. C. Coffin, supplies.....	8 55
Bell Telephone Co., telephone.....	22 00
J. B. Moreton, Supplies.....	8 40
Co-op. Furniture Co., bookcase.....	75 00
J. O. Murphy & Co., rubber stamps....	2 50
H. H. Howe, rent.....	30 00
Twenty-first Ward Ecclesiastical Society, rent.....	20 00
Wells; Fargo & Co.'s Bank, interest for sixteen days.....	50 90

Total.....\$1,103 83

An adjournment was taken until the first Thursday of the new year.

#### THE LATE CHARLES W. HYDE.

This afternoon, while Patriarch Charles W. Hyde was at dinner, he suddenly sank backward and expired. The venerable gentleman had been ailing for a long time, yet his family had not the slightest idea that his end was so near. He had reached the advanced age of seventy-seven years.

The funeral services over the remains of Patriarch Hyde were held in the Seventh Ward meeting house at one o'clock today. The opening

prayer was offered by Counselor Thomas H. Woodbury. The speakers were, in the order in which they addressed the congregation, Bishop Robert McQuarrie, Elder James W. Phippen, President John Morgan, President Joseph E. Taylor and Bishop Wm. Thorn. The remarks were of a consolatory character, treating upon the faithfulness and integrity of the deceased, and especially of the fact that he enjoyed to a remarkable degree the spirit of his patriarchal office. The closing prayer was offered by Patriarch John Smith.

Brother Charles W. Hyde was the second son of Heman and Polly W. Hyde, and was born in the town of York, Livingston Co., New York, July 16, 1814. He was baptized into the Church of Jesus Christ of Latter-day Saints, June 11, 1834, by Elder John Gould, in Freedom, Cattaraugus Co., N. Y., and removed from the latter town with his father's family to the gathering place of the Saints at Kirtland, Ohio, in the spring of 1836. At the time of the expulsion of the Saints from Missouri, he was with the main body of the Saints who were leaving Kirtland to settle in Far West, and were met by a mob and compelled to turn their faces toward Nauvoo, Ills., where they settled and made new homes. During his residence in the city of Nauvoo, he received his blessings in the Temple at that place. He passed through the severe trials of the exodus from Nauvoo, and during the winter of 1847-8 stayed at Council Point, near Kanawville, on the Missouri river, where he was ordained a High Priest. In September, 1848, he came into this valley, where he resided most of the time since, for the last thirty-three years in the Seventh ward of this city. On April 7th, 1853, he was ordained a Patriarch by President Brigham Young, Heber C. Kimball and Willard Richards, in the vestry of the old Tabernacle, which office he has endeavored to magnify to the best of his ability, and has been the means in the hands of God of comforting the hearts of hundreds of Saints.

Male theatre-goers will probably chuckle over the fact that the big hat nuisance has been carried into the courts. A traveling man claims damages from the manager of the Minneapolis grand opera house, because his view of a performance was obstructed by the mammoth headgear of a couple of alleged ladies and he refused to have the nuisance abated or return the plaintiff's admission money. Surely the court will decide to the effect that the traveling man had a genuine grievance.

A nautical journal published on the Pacific Coast asserts that the Nicaragua Canal, if completed, will never be used by sailing vessels, for a reason which applies also to the Panama Canal. On either side of Central America, in the vicinity of the proposed entrances to the canal, is a region of perpetual calms and doldrums, and a sailing vessel would find it exceedingly difficult to get into the entrance on one side, and after being towed through would have equal difficulty in getting away from the coast into the region of trade winds on the other.