

toward Copenhagen on the afternoon of the 17th, and Elder Zwahlen proceeded towards Berne on the 18th. All were feeling well.

Also on the same company's steamer Waesland, on April 22, 1896, there arrived: For the British mission—William Campbell and John W. Robertson of Salt Lake City; John H. Hammond of Mancos, Colorado; Joseph S. Broadbent and Joseph F. Russon of Lehi; Abel M. Roper of Oak City; Peter Allan of Bluff City. For the Scandinavian mission—Christian Johnson of Thurber; George A. Sanders of South Cottonwood; Charles A. Thompson of Oasie; Henry Wing of Provo. For the Swiss and German mission—Arthur W. Hart of Logan; Isaac R. Barton of Salt Lake City. With this company came James Oves of Fairview, Wyoming, Mrs. Agnes E. Barton and Miss Barbara B. Barton of Salt Lake City, who are over on a visit.

Appointments—Elder Edwin F. Parry has been appointed to labor in the Liverpool office.

Elder George Hilton has been appointed to labor as traveling Elder in the London conference.

Elders H. C. Jacobs Jr. and Abel M. Roper have been appointed to labor as traveling Elders in the Sheffield conference.

Elder Henry Blackburn has been appointed to labor as traveling Elder in the Nottingham conference.

Elder Joseph G. Schofield has been appointed to labor as traveling Elder in the Leeds conference.

Elders William Campbell, John W. Robertson and Peter Allan have been appointed to labor as traveling Elders in the Scottish conference.

Elder John H. Hammond has been appointed to labor as traveling Elder in the Liverpool conference.

Elder Joseph S. Broadbent has been appointed to labor as traveling Elder in the Manchester conference.

Elder Joseph F. Russon has been appointed to labor as traveling Elder in the Birmingham conference.

IMPORTANT OPINIONS.

Attorney General Bishop has submitted two important opinions, one to Governor Wells on the payment of jurors and witnesses and one to the board of equalization on assessment of mortgages. In the former he says to the Governor:

Dear Sir—Pursuant to your request that I investigate and report to you the question of compensation of jurors and witnesses in criminal cases since the 4th day of January, 1896, and to advise you of the method of their payment, and when they are likely to receive payment, I beg to report as follows:

Subdivision 5 of section 94 of the county government bill, passed by the last Legislature, in prescribing the duties of clerk of the district court, among other things provides: "As clerk of the district court, he shall issue a certificate of the attendance and mileage of all jurors and all witnesses in criminal cases." Subdivision 7 of section 118 of the same act, relating to the duties of county attorney, provides: "He shall examine, and when approved by him, attach his approval and signature to the certificate of attendance and mileage of all jurors and all witnesses in criminal cases issued by the county clerk." Section 166 of the same act provides: "At such times as the

board of county commissioners may designate it shall be the duty of the county attorney and county auditor of each county to prepare in duplicate and verify under oath a full and complete itemized statement of all certificates issued by the clerk of the district court and county attorney since the date of the last statement (or in case no former statement has been made then since January 4, 1896,) for mileage and attendance of grand jurors, for mileage and attendance of petit jurors engaged in the trial of cases in the district court, and for mileage and attendance of witnesses summoned by or on behalf of the state in criminal cases in the district court. * * * One of said statements shall be transmitted to the state auditor and the other shall be filed in the office of the county clerk. Upon the receipt of said statement by the state auditor he shall, unless he finds the same to be incorrect, draw his warrant in favor of the county treasurer upon the state treasurer for the whole amount of said juror and witness certificates as shown by said statement. * * * and shall transmit the same to the county treasurer. The county treasurer will hold the funds so drawn from the state treasurer upon the warrant aforesaid, as a separate fund, for the redemption of the juror and witness certificates * * * above described."

This law is not an emergency act, and therefore is not in force at the present time, but will become operative and in force from and after June 5, 1896. You will observe that section 166, supra, is by express terms retroactive, and upon its taking effect on June 5, 1896, will relate back and include all jurors' and witnesses' fees incurred subsequent to January 4, 1896. Of course under this law these fees cannot be paid prior to June 5, 1896, but at that time they may be certified to the state auditor by the county auditor and treasurer and a warrant upon the state treasurer in favor of the respective counties shall be drawn therefor. The time of the payment of these State warrants will depend upon the fact as to whether there shall be any money in the State treasury applicable to this purpose, an appropriation having been made for the payment of these fees out of any money not otherwise appropriated. The probability, in my opinion, is that there is likely to be money on hand for this purpose on and after June 5, 1896, or soon thereafter.

MORTGAGE ASSESSMENT.

In his opinion to the board of equalization, the attorney general says:

Gentlemen—I have your favor of the 25th of April, asking for my opinion upon the following: "Under the provisions of the revenue act, approved April 5, 1896, do you think it proper to list and assess mortgages standing upon the records of the several counties of the State and known to be held and owned by non-residents of the State, or subsequent to making the assessment ascertained to be so owned? And if so listed and assessed, could the taxes be collected in case of delinquency, and how?"

Answering the first part of your question, I beg to say, I am of the opinion that where a mortgage is owned and held by a non-resident of the State, it would not be subject to taxation within his state. Personal property, consisting of bonds, mortgages and debts generally has no status independent of the domicile of the owner, especially where the instruments constituting the evidence of debt are separated from the actual possession of the owners. Both in law and equity the mortgagee has only a chattel interest. While it is true that the situs of the property mortgaged is within the jurisdiction of the state, the mortgage itself being personal property, a chose in action attaches

to the owner. If the property mortgages attaches to the person of the owner are not properly within the state, and if not, they are not the subject of taxation. This doctrine seems to be supported both by principle and the weight of authority.

A different rule might prevail in case mortgage securities owned by a non-resident were placed in the hands of an agent or agents in this state for the purpose of collection and reinvestment; in such case they could probably be taxed at the agent's residence as being property in an agent's possession, and hence coming under the general rule governing such property, as provided in sections 14 and 15 of the revenue act. On this point, however, there is some conflict. In any event, the agent must of necessity be authorized to do some act in reference to their mortgage. If the owner keeps exclusive control of it, it is still in his possession. In other words, there must be a bona fide agency. Your question, however, does not contemplate nor include such cases, as it is confined to mortgages "known to be held and owned by non-residents of the state."

You also ask my opinion upon sections 76 and 77 of the revenue act so far as they relate to mortgages, deeds of trust, etc., relating to lands in more than one county, as to the legality of such provisions. In the absence of legislation relating to the place where respective properties situated in more than one county are included in the same mortgage instrument, the rule announced above in relation to the situs of such property will obtain in this case; but in my opinion it is entirely competent for the Legislature to determine where a mortgage shall be assessed and if it be upon lands situated in more than one county it may provide that the mortgage may be assessed in the respective counties in proportion to the valuation of such instrument in each county. This was clearly the intention of the Legislature. I am, therefore, of the opinion that the legality of these sections cannot be questioned, and that their provisions ought to be followed by the proper authorities.

THE SALE OF STATE BONDS.

The State board of loan commissioners, comprising the Governor, secretary of state and attorney general, have issued the following rules and regulations with reference to the \$200,000 bond issue:

There shall be issued two hundred bonds of the denomination of one thousand dollars each.

Said bonds shall be issued for the purpose of meeting a casual deficit or failure in revenue for necessary expenditure for public purposes, and for the payment of territorial indebtedness assumed by the State.

Said bonds shall be dated July 1, 1896, and be made payable July 1, 1916, and shall bear interest at the rate of 4 per centum per annum, for which the proper interest coupons shall be annexed to and made a part of said bonds, payable semi-annually on the first day of January and July of each year, both principal and interest payable in United States gold coin. The principal to be payable at the office of the State treasurer in Salt Lake City, Utah, and the interest to be payable at the banking house of United States Mortgage and Trust company in New York City, or the banking house of State Bank of Utah, in Salt Lake City, at the option of the bondholder.

Each bond shall be signed by the Governor and secretary of state in their own proper handwriting, having the great seal of the State affixed thereto, and