

shall have entire charge of the Elsteddfod and pay all expenses."

The most enthusiastic lover of the Elsteddfod in Utah is, without doubt, John J. Davies (Ieuan Ddu) of Provo. In a recent letter to a friend in this city he said, "The Elsteddfod should be held during the jubilee, and I hope the committees will get together soon, as the time is short."

"There is no doubt in my mind, if the thing is properly managed, but what choruses can be induced to come from San Francisco, Denver and Chicago. The Elsteddfod has done much to advertise Utah in the past, its institutions are recognized the world over. Nothing in my judgment would prove a greater incentive to bring the people here than the fact that they would be privileged to hear two days' competitive musical exercises. Let the good work go on."

Mr. Davies has had years of experience in Elsteddfod work in Wales before coming to this country. He is a poet of ability, and has won many prizes, both in this and the old country for his productions.

Attorney General Bishop has sent to the House of Representatives the following communication:

"I beg to acknowledge receipt of your communication of recent date inclosing House bill No. 20, by Mr. Gibson, requesting an opinion from this office as to its constitutionality.

The effect of the bill would seem to be to amend section 3 of the revenue act so as to place mortgages and deeds of trust and notes secured thereby on property situate within this State among the exemptions from taxation.

Section 2 of article 13 of the Constitution provides: "All property in the State not exempt under the laws of the United States or under this Constitution, shall be taxed."

The word "property" as used in this article includes moneys, credits, bonds, stocks, franchises and all matters and things (real, personal and mixed) capable of private ownership.

Section 26 of the Declaration of Rights, article 1, provides that the provisions of the Constitution are mandatory and prohibitory unless by express words they are declared to be otherwise.

Section 12 of article 13 of the Constitution provides: "Nothing in this Constitution shall be construed to prevent the Legislature from providing a stamp tax, or a tax based on income, occupation, licenses, franchises or mortgages."

It is plain from section 11, above referred to, that the Constitutional convention intended that all manner and kinds of property should be taxed, except such as was exempt by the express provisions of the Constitution or the laws of the United States. Mortgages and other securities for indebtedness are recognized by the law and classed as personal property.

Section 12 above referred to is the only provision of the Constitution upon which it could be contended that the power to tax mortgages was vested in the Legislature; but giving this section as broad a construction as its language will admit, and considering it in connection with the provisions of section 2 supra, it cannot, in my opinion, modify the effect of said section 2. It is at most an attempt by the makers of the Constitution to place a legislative construction upon these provisions of the Constitution. But it falls far short of being sufficiently definite and explicit to modify the mandatory provisions of said section 2.

It will be further noticed that section 3

of this article provides that certain property shall be exempt from taxation, but there is nothing in that section nor in that article to indicate any intent to exempt mortgages from taxation.

I am therefore of opinion that the bill under consideration is unconstitutional, in that it attempts to exempt property from taxation which is clearly taxable under section 2, of article 13 of the Constitution, and which does not come within the exemptions provided for in section 3 of said article.

The Utah Legislature paid a visit to the Agricultural College at Logan on that day and were right royally received by prominent citizens of Logan and members of the faculty and officers of the college.

The visitors were met at the depot by a large number of sleighs and were driven direct to the college, where they were received amid loud cheers and a salute fired by the college cadets, who also have a fine band that discoursed music from the entrance of the building.

The visitors were ushered into the main chapel of the college building, where an address of welcome was given by Mr. Carlisle, president of the city council, as Mayor Kimball was unable to be present.

President Tanner welcomed the visitors on behalf of the college, and said he was glad to have the citizens of the State know that Utah had at Logan one of the largest and finest technological schools west of the Missouri river, and cordially invited the visitors to inspect the workshops and other departments and see what was being done.

Then followed a most bountiful and delicious repast, to which all did ample justice. It was prepared by the forty members of the college cooking class, and was served by a host of pretty girls to about 300 hungry lawmakers and their friends.

The guests were then shown through the different parts of the school. They visited the carpenter's and joiner's room, presided over by August Hansen, where a complete equipment of machinery and tools is in the hands of some fifteen students who turn out work equal to that done by experienced journeymen.

The machine shop in charge of J. W. Mayo was visited and also the dairyroom where ten gallons of cream was churned and the guests were refreshed with a drink of buttermilk. This department produces a great deal of butter and cheese for the market.

The dress making parlor, in charge of Miss Sarah Bowen, has about eighty-five pupils; the kitchen of the cooking class, which has about forty pupils, with Mrs. Catey as teacher, was also inspected.

During the afternoon a meeting was held, at which the various committees of the Legislature interested in the college met with the trustees of the college, for the purpose of considering some improvements and additions which are very much needed, and among which are an improved sewerage system and an extension of the work shops. These will probably be provided for by the law makers in the near future.

It costs only about \$23.50 per year per scholar to carry on the college, and they have between 500 and 600 pupils.

At 7 o'clock the train which bore

the visitors to Logan started back to Salt Lake with the snow that had been falling steadily all day still coming down and the visitors all singing the praises of the citizens of Logan, and the officers of the college for the manner in which they had played the host. The feeling among the legislators was that the Agricultural college was an institution worthy of just and liberal consideration by the State.

BEAVER CITY, Utah, Feb. 16, 1897.—Yesterday there convened in the assembly hall in this city one of the most auspicious gatherings of the Saints ever held in the Beaver Stake, consisting of members of the High Priests', Seventy's and Elders' quorums, together with their wives, daughters and sweethearts, numbering in all about 250 persons, who had met at the invitation of the Elders' quorum for the purpose of tendering a farewell party to Brother George C. Murdock, one of the presidency of the quorum, who leaves here tomorrow for a mission to the Eastern states.

At 1 p. m. the congregation was called to order by First Counselor Benson, and the exercises were commenced by singing the hymn, "We Thank Thee O God for a Prophet." Prayer was offered by Elder William Fotheringham, followed by music by the brass band.

Stake President C. D. White delivered an address of welcome to all present—during which he said he thought these social reunions of the Latter-day Saints were productive of much good, tending to an increase of confidence of one another, and a better feeling among the people. He gave a few words of encouragement to Brother Murdock.

Recess was then taken for one hour, during which time refreshments were partaken of freely.

Upon being again called to order, an excellent program was carried out consisting of songs, speeches, etc.

Bishop Mumford addressed the congregation for a short time, eulogizing the presidency of the Elders' quorum in their untiring efforts to awaken an increase of attendance of the Elders to their meetings.

Remarks were made by Elder John R. Murdock, expressive of his thankfulness that he had a son who was accounted worthy of performing so important a mission to the sons and daughters of a fallen world, he trusted that through the blessings of the Lord his son might be able to accomplish much good.

Counselor Benson made a few closing remarks, during which, in behalf of the Elders' quorum, he presented Brother Geo. C. Murdock with a book, Ready Reference, and a hymn book, as a token of the respect and good will of his brethren.

Benediction was pronounced by Brother W. J. Bickley, and the meeting adjourned until 7 p. m., the people to again meet at the large room of the academy hall for the purpose of enjoying themselves in the dance.

At the latter hour they met at the academy hall as per adjournment, when the aged, middle aged and the young men and maidens blended in one harmonious throng, and wended their way through the merry dance.

Everything passed off in the most pleasant manner.

ENOCH E. COWDELL