and cities of the Territory include a considerable part of the entire population, and they are increasing in population faster than the districts not included within them. Their elections are important, and any general act approved by Congress should include provisions for such elections. The act makes no provision for city elections, unless in section 11, which provides:

"All elections, except school elections, shall be held, conducted, and returns thereof made as in this act provided."

This either includes city elections, or it does not so include them. If it includes them, the act makes no provision for city registration for conducting the city election or canvassing or returning the votes.

The registration provided for, (though it includes city precincts for the purposes of the general election) is made by and under appointees of the county court and its officers; the appointment of registration officers, boards of review, judges of election, canvassers and the division of precincts, etc., are all the county machinery. This will not do for city elections, yet what would be the construction of Sec. 11 if approved by Congress? If Sec. 11 does not reach the case of city elections, then such elections must be held under the old law of 1878, which is not superseded or repealed. That act (Sec. 262 Compiled Laws of 1888) provides: "All municipal elections shall be held and conducted and the returns and canvass of votes thereof made substantially in accordance with the provisions of this act, and it shall be the duty of the city councils of their respective cities to provide for the registration of voters and the appointment or election of all officers necessary, and to furnish all necessary appliances for the carrying out of the provisions of this section, and, to aid them therein, the clerk of the county court, on the demand of the recorder of any municipal corporation, shall, on payment of the proper fees, furnish a certified copy of the registry list of voters of any precinct, or part thereof, within any such municipality."

A law for the approval of Congress cannot be complete or adequate if it makes no provision for municipal elections, and leaves them to be held under the act of 1878. That law contains the old registration oath, the old provisions for the qualification of voters and office-holders, and provisions for registration and the conduct of elections quite different from those of the proposed act. I do not doubt that the acts of Congress modify the old law as to the qualification of voters, but the time and manner of ascertaining and enforcing these qualifications would be a matter of controversy in the absence of legislation to carry the acts of Congress into practical effect, and legislation failing to do this is not the kind referred to in the acts of Congress.

I have not carefully examined all the details of the act, it having reached me at 1 p.m. of yesterday, too late for careful consideration, but it differs in detail from an act in my hands on the same subjects, intended to govern the action of the Utah Commission. The general objections to the scope of the act are too great to make a detailed examination necessary. This act is a substitute for a large part of the registration and election law of 1878, and that chapter, of which so much is superseded here, contains provisions in conflict with the organic act, and provides that the Territorial treasurer and auditor shall be elected by the people; also that vacancies in the office of probate judge shall be filled by election. My predecessors in office have repeatedly urged the Legislative Assembly to repeal these laws, and free the statute book from such unlawful provisions. I refrain from repeating this request because it seems the plain provisions of the organic act, and the decision of the Supreme Court of the United States, furnished much better guides for legislation on these subjects than any I could give. There are several other laws of like nature which conflict with the organic act and encroach on the powers Congress has vested in the Governor. I mention specially those in the same chapter revised by this proposed act, because they could not have been overlooked with reasonable care to see how the chapter should be amended, or, if they were overlooked, it shows the act has not received sufficient care.

The history of this controversy is well known and the deference due to Congressional action and the plain duty imposed on me to execute the authority conferred by Congress would leave me to hesitate to send to that body for approval, an act which by its carefully worded repealing clause leaves these unlawful provisions standing on the statute book and in the same chapter the act revises.

While these are objections that could be removed, the important objection remains that the act is a step in the direction of returning to the people of the Territory of Utah the full measure of self government which Congress has deemed it necessary to withdraw, but is not in harmony with the views and purposes of the American people as expressed in the acts of Congress.

Assuming the full responsibility for my action, I return the bill disapproved, believing that if I should approve it, and Congress should approve it, it would not result in good to the people of the Territory, but would serve to prolong a conflict which under existing conditions, and progressive influence, is rapidly solving itself.

I am very respectfully,
ARTHUR L. THOMAS,
Governor.

THE NEW REVENUE LAW.

SEC. 1. *Be it enacted by the Governor and Legislative Assembly of the Territory of Utah:* That section 2008 of the Compiled Laws of Utah, 1888, is hereby amended to read as follows:

2008. That there is hereby levied and directed to be assessed and collected annually, beginning with the year 1890, an ad valorem tax on all taxable property in the Territory of Utah, as follows: Two mills on the dollar for Territorial purposes, three mills on the dollar for district school purposes, such sums as the county courts of the several counties may designate for district school purposes in such counties not to exceed two mills on the dollar, and such sums as the county courts of the several counties may designate for county purposes not to exceed three mills on the dollar.

Sec. 2. That section 2012 of said laws is hereby amended to read as follows:

2012 S. 5.—Property shall be assessed to the owner, if known; if the owner be unknown, then to an unknown owner. The tax shall attach to and constitute a lien on the property assessed, if real estate, from the thirty-first day of August of each year, and, if personal property, from the day of assessment. If the taxpayer own both real estate and personal taxable property, the tax on personal property shall also be a lien on the real estate. In each and every case the lien shall be paramount to all other liens whatsoever, and it shall not be removed therefrom until the tax is paid or until the title vests thereto, under a sale thereof, by virtue of proceedings to enforce payment of the tax.

Sec. 3. That section 2013 of said laws is hereby amended to read as follows:

2013 S. 6.—In assessing real estate it shall be described with reasonable certainty as to locality and quantity, according to the maps or plats herein provided for. It shall be sufficient in towns and cities to give the number of the lot, block and plat, and on other lands the approximate area within the section, or other legal subdivision thereof, and the township and range in which it is situated. The real estate and improvements thereon shall be assessed and listed separately.

Sec. 4. That section 2023 of the Compiled Laws of Utah of 1888 is hereby amended to read as follows:

2023. S. 16. Each and every taxpayer shall make a written statement upon a blank form, to be furnished him by the assessor, of all taxable property owned by him or of which he has control or custody as agent, trustee or otherwise, which statement must be verified under oath by such taxpayer as to its correctness. The assessor may leave at the residence or place of business of any taxpayer a blank form of statement requiring the taxpayer to fill out and return the same to the assessor within twenty days from date of service; and any person, corporation, firm, or association furnished with said blank form must return the same to the assessor, duly verified under oath, as to its correctness, and upon any neglect or refusal to make or return the statement herein provided for, the assessor must note the refusal or neglect on the assessment book opposite the taxpayers' name, and must make an estimate of the value of the property of such person, and the value so