

the full amount of all taxes which had been assessed against the lands so sold—Territorial, county, school and the special school taxes in question, and the costs of the sales. Of this appropriation the collector retained in his hands the amount of the void special school taxes until he paid them into the District Court along with the rest of the said special school taxes which were in his hands as collector, under the court's orders above referred to; and it thus became subject to the charges made upon the fund by the court.

I was never informed by any member of the County Court nor by the collector, nor by any other person, that any such appropriation had been made, or that any funds of Salt Lake county were included in the special school tax fund, which was the subject of the litigation in question, and I had no knowledge or suspicion of it until a few days ago when your committee was appointed. I was then

ASTONISHED TO LEARN OF IT, and am now equally astonished that the committee, as appears from their report, should expect the county attorney or any one else to conjecture that the county might have an interest in a piece of litigation by reason of the County Court's violation of the plain and direct provisions of a statute. Certain it is that I had no knowledge whatever that Salt Lake county had any remotest interest in this controversy at any time that I was connected with it.

The appropriation was clearly irregular and illegal. The statute says that the clerk shall give the collector a "credit" in his accounts, but no such thing was done. Instead, the County Court drew money out of the county treasury and handed it over to the collector, and with it the collector marked all the taxes paid. By this means the county is made to pay the Territory and the school districts their taxes in advance, in cash, with the county's money, while for its own taxes it must wait until the lands are redeemed from the tax sales or become the property of the county by failure of redemption within two years. No such scheme as this is authorized by the revenue laws of this Territory.

To fail to conjecture that a County Court may make such a remarkable departure as this from the simple and unequivocal directions of a statute is not negligence. A county attorney is not to be charged with the duty of watching every appropriation a County Court may make to see whether it is in violation of the law. He is to be called upon for advice and it is the duty of the County Court to call upon him for advice when they are in doubt. Whatever loss, therefore, the county has claimed to have suffered, with respect to the fund in question, is due to the act of the County Court in making the appropriation to the collector in the first place, and in failing to call the attention of the county attorney to its interests in the matter in the second place. The chairman of your committee had knowledge of the appropriation when it was made; the attention of the attorney was never in any manner called to it, or to any interest of the county in the fund. This was negligence on the part of the chairman; and if the county feels that it should be reimbursed for the amount of these charges against its funds, it should look to those members of the County Court of 1891, including the chairman of said committee, who on May 4th of that year by this appropriation irregularly and without warrant of law placed the county's money where it became subject to those charges, and who, knowing that the appropriation had been made, took no steps to inform the county attorney of it or to direct his attention in any manner to the fact that moneys of the county were included in the tax fund question. If this

was not negligence on his part, then there was no negligence on the part of the county attorney.

To make this action of the court all the more remarkable, this appropriation was made not only long after the validity of these special school taxes had been attacked in four different suits which were at that time pending, but several weeks after the Supreme Court had announced its decision holding these taxes void.

We have presented here, then, the spectacle of a County Court making a voluntary, illegal appropriation, of which the county attorney had no knowledge, for the payment of taxes which the court of last resort had declared void, and one of its members who participated in the appropriation now complaining because the attorney had not omniscience to undo the work and get all the money back!

The substance of the statements contained in this communication was stated by me to the chairman of your committee. The report fails to note this. It fails also to note the fact that immediately upon my learning of the fact of the county's interest in this fund by reason of the appropriation in question, and before your committee had taken any action or expressed any views upon the subject, I tendered to the chairman of said committee for payment into the county treasury the full amount of the attorney fee charged against the county's fund which I personally had received, thus inadvertently as one of counsel for the intervenors. This the chairman declined until the committee could consider the matter, but I was not given an opportunity to renew the offer to the committee. I have since paid the amount to the county treasurer, and hold his receipt for the same.

I have thus made good to the county every cent which I unwittingly and in ignorance of the unguessable facts above set forth, and through no fault of my own, received of the money in question. If there be any liabilities for the balance of the attorney's fees and clerk's and referee's compensation, it falls not upon me, but upon others, among them the chairman of your committee. He, having reported that "proper steps should be taken to recover the same," will doubtless be able to advise you what those steps should be. Respectfully, WALTER MURPHY, County Attorney.

THE BOARD OF EDUCATION.

The Board of Education met in regular session last night. Following is a synopsis of the business transacted:

SITE PROPOSITIONS.

W. W. Riter modified his offer to sell lot 8, block 36, plat A, and said he would sell the same for \$19,000 and should the board decide to demolish the house he would give \$200 for the material in it.

A. Pendleton offered part of lots 3 and 4, plat B, 313x115½ feet, for \$13,700.

Spencer Clawson, agent, modified his offer of a piece of land on State Street, between North Temple and First North streets, agreeing to take \$16,000 therefore. Committee on sites.

FREE TEXT BOOKS.

A lengthy communication was submitted and read by Superintendent Millsbaugh, in which he recommended the furnishing of free text books to the school children which he thought would have a good effect upon the efficiency of the schools, and would lessen the cost of the books to the people generally. The

plan of furnishing text books to the pupils, he said, had been tried in many cases and it had worked very satisfactorily—so much so that none of the schools that had tried it were anxious to return to the old method. He then read from letters received by him from various eastern cities whose school boards furnished free text books, which showed that the cost per capita was very low, and that the system had greatly increased the attendance of pupils, especially in the grammar and high school grades. The total cost of furnishing free text books and other materials would be \$11,055.10 for the 7500 children, or \$1.47 per capita per year. Received and filed.

ELEVENTH WARD SITE.

In the matter of the title of the Eleventh ward school grounds, the special committee reported that the property had been redeemed from the delinquent tax sale, but that the title was somewhat cloudy wherein it had been transferred by the ecclesiastical society to the trustees. It was re-referred.

EXAMINATION OF TEACHERS.

B. A. Foster having resigned as teacher in the Fourteenth school, Miss L. O. Hall was engaged to succeed him at a salary of \$65 per month.

The superintendent suggested that the proper time for the examination of teachers would be Thursday, Friday and Saturday of the week following the close of school, June 16, 17 and 18. The recommendation was adopted.

BILLS APPROVED.

The following bills were approved:

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| Thomas Layne, drayage in moving school desks..... | 14 50 |
| H. Dinwoodey Furniture Company, reading table for teachers and drafting desk for superintendents of buildings..... | 62 50 |
| Midgley & Sons Company, repairing waste pipe and boiler, repairing hydrant..... | 27 39 |
| George M. Scott & Co., tin boxes for bonds and supplies for Eighth, Third, Twentieth and Whitney schools..... | 7 75 |
| Deseret News Company, furnishing paper and advertising..... | 25 53 |
| F. E. Schoppe & Co., repairing gutter and roof (Teeth)..... | 15 00 |
| Henry Hicks, rent for May, Second Ward U. Dugnet, constructing fence at Ninth school..... | 30 90 |
| O. H. Parsons supplies for all schools..... | 94 66 |
| Tribune Publishing Company, advertising for bids for Sixth and Eleventh schools and notice of refund of special school tax..... | 20 80 |
| John Green, scavenger work..... | 160 00 |
| Total..... | \$477 03 |

A CHANGE OF NAME.

On motion of Raybould the name of the Fifteenth school was changed to Franklin, after which the board adjourned for one week.

DEATH OF MRS. MAXWELL.

The death of Mrs. Maxwell, widow of the late General Maxwell, who was formerly United States Marshal of this Territory, died in this city at 6:30 last evening. She was the daughter of Dr. S. L. and Mary Woodward Sprague, and was forty-three years of age at the time of her demise. She was an invalid for many years. The deceased was a cultured lady and highly respected, and many friends will mourn her death.

The juice of a lemon taken in the early morning will often prevent a bilious attack.