DESERET EVENING NEWS.

Wednesday, May 6, 1896.

IMPORTANT OPINIONS

Jurors and Witnesses May Get Their Pay After June 5.

AS TO MORTGAGE ASSESSMENT.

Information for the Guidance of the Board of Equalization on This Question.

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 5th 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 2 of section 26 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." Section 1 of section 115 of the same act, relating to the duties of county attorney, provides: "He shall examine, and when approved by him, sign for 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 116 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 such 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 8, 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. * * * Copies of said statements shall be transmitted to the state auditor and the same 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 jurors' and witnesses' 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 116, supra, is by express terms operative, and upon its taking effect on June 5, 1896, will relate back and include all jurors' and witnesses' fees incurred subsequent to January 5, 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 treasury 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 23d of April, asking for my opinion upon the following: "Under the provisions of the revenue act, approved April 5, 1896, are you of the opinion it is proper to use 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 whether, in making the assessment mentioned in said revenue act, the taxes be collected or assessed, would 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 the state. Personal property, consisting of bonds, mortgages and notes 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 owner. Bonds, in law and equity the mortgages has only a claim thereon. While it is true that the debt and the property mortgaged is within the jurisdiction of the state, the mortgage itself being personal property, follows the person of its owner. If the property mortgages attaches to the person of the owner and not property within the state, and if, they are not the subjects of taxation. This doctrine seems to be supported both by principle and the weight of authority.

A different rule might prevail in case mortgages secretly owned by a 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 or exercise in their mortgages. 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 our 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 28 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, with 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.

S. L. Stake S. S. Conference.

In addition to the particulars already published regarding the annual Sunday School conference of the Salt Lake Stake of Zion, on May 9 and 10, 1896, it is very desirable that not only the Stake superintendency and Sunday school missionaries, but also the superintendents and teachers of the city schools, and as many as can be spared from the county schools, be present at every meeting. On Sunday morning we hope to see a larger gathering of Sunday school scholars in the Tabernacle than was ever before seen there; this includes children of all ages, from the primary to the theological department, and it will be a beautiful sight to see all the children wending their way through the city from twenty-three schools accompanied by their superintendents, teachers, etc. All the leading officials kindly invited.

GEORGE Q. CANNON,
GEORGE GODDARD,
KARL G. MAESER,
General Superintendency.

DELEGATES ELECTED.

Names of Those Who Will Attend the Republican Judicial Convention.

Delegates to the Republican judicial convention to be held in this city on the 11th inst. were elected at primaries held in all the city precincts last night. The result is the election of a delegation favorable to Judge Street as his own successor, and it is understood that should Judge Young tender his resignation, which is generally expected, then M. L. Ritchie, H. H. Shepard, T. D. Lewis and others will put up a fight for the vacancy. The names of the delegates are given herewith:

First precinct—D. N. Straup, Fred J. Lechard, A. V. Taylor, George Olsen, J. J. Greenwald, Ben Rogers, Stuart Stevenson and George F. Goodwin.

Second precinct—J. J. Corum, John Zink, J. M. Tanner, W. J. Harvey, H. K. Harkness, Julius Gauer, Ed E. Jenkins, W. J. Farrer, Barlow Ferguson, H. A. Baker and E. J. Earl-ey.

Third Precinct—Thomas E. Jeremy, A. F. Doremus, T. P. Evans, H. E. Booth, Mr. W. M. Elliott and Harold M. Cox.

Fourth Precinct—R. B. Anderson, Joseph Lippman, John T. Axton, Ralph Guthrie and W. M. Wallace.

Fifth Precinct—George L. Nye, Frank R. Simpson, D. H. Wengren, D. C. Smith, E. E. Ritchie, E. H. Jones, Hugh Smith and Bert S. Varian.

Total city apportionment, 58.

Sugar House Ward—Daniel Harrington and L. J. Larson, with S. H. Love and John H. Smith as alternates to attend the county judicial convention at Murray on the 8th inst.

PLEASANT VALLEY ITEMS.

Child Found Dead in Bed—Coal Mine News—Other Notes.

SPRINGVILLE, May 4, 1896.—On May 2nd Mr. and Mrs. Edward Dunkinson found their baby dead in bed when they awoke in the morning. It had died sometime during the night. It was about three weeks old.

The P.V. Coal company are building a small elevator at their mines at Winter Quarters, to separate the coal into different sizes for the market. Mr. Montgomery, the scale man at Salt Lake, has just put in a new scale at No. 2 for weighing the mine cars.

A special train came up yesterday bringing some of the officials of the company. After looking over the works for a short time the party returned, all except Assistant Superintendent Williams, who will stay for a few days.

Mrs. John Curtin received a dispatch Saturday informing her that her sister, Mrs. A. Hussey, at Mercer, who has just emigrated from England, was dying. Mrs. Curtin left for Mercer on Saturday afternoon, in hopes of seeing her sister alive.

John W. Lloyd is making some improvements on his candy store.

Th re is to be a new company store built at Winter Quarters this summer. It will be lower down in the canyon. We hope when they move down their prices will take a tumble also, for great could be the fall thereof and still good profits be made.

Jeremy, the tailor, has moved over so to Front street, next door to the R. of P. hall. MORMON BOY.

Tomorrow's weather report on page three, Walker Bros.'s ad.

Ready! Steady! Ready!

Our specialties this week:
Butter cups,
Salted Almonds,
Hickory Nut Loaf,
Black Walnut Loaf.

Yours handily,
Keith Keedy Kitchen, 60 Main St.

Go to the old reliable Godbe-Pitts Co. for everything in the Drug line.

Awarded
Highest Honors—World's Fair.
DR. PRICE'S CREAM BAKING POWDER
MOST PERFECT MADE.
A pure Grape Cream of Tartar Powder. Free from Ammonia, Alum or any other adulterant.
40 YEARS THE STANDARD.

The direct line to Kansas City, St. Louis and Atlantic seaboard, is via the Missouri Pacific Railway, from Pueblo. Through sleeping and chair cars, and all connections made in Union depots to the day time. If you are going East and care for a delightful ride through the grandest scenery of the Rocky Mountains on trains, see that your ticket reads via Missouri Pacific Railway. Elegant equipment gratuitously free to holders of regular train tickets.

H. R. KIZER, G. P. & P. A.,
21 Morlan Block, Salt Lake City.

The Beautiful 1896 Victor.

Its record more astonishing and received more congratulations on its five times of beauty than any other wheel in the city.

And the Tribune wheels are rich in solid and Sterling distinguished in appearance—carefully constructed. They are worthy of your inspection. PRICE LOW. J. S. JENSEN, Jeweler, 44 E. First S. St.

Perfectly Pure and Good.

We don't suppose there is another drug store in the United States that gives more attention to the purity of syringes

than we do.

Nothing but rubber, plain rubber, fancy rubber, gum rubber, fine rubber are used in making them. We have drugs to prepare—often the poison kind. We know exactly what we are selling to our customers. We know it is pure and good.

Come in and feast yourself on just one glass. We want to interest you this entry in the season because we want your trade all summer. We want to please you so well that you'll go several blocks out of your way if necessary, to get your soda water.

DRUEHL & FRANKEN,
Practical and Experienced Druggists.
S. E. Corner Main and Third South Streets, Salt Lake City, Utah.

When Baby was sick, we gave her Castoria.
When she was a Child, she cried for Castoria.
When she became a Miss, she clung to Castoria.
When she had Children, she gave them Castoria.

Cleanse your blood with Godbe Pitts Compound Sarsaparilla. Has no equal.

Mrs. H. C. Lewis will give a lecture in Unity Hall, Wednesday evening, May 6th, entitled "A Theory in Tatters." The subject deals with the latest discoveries under the present legal status of the sex. There will be songs and rare good music. Admission 25c. Tickets may be purchased at the DESERET NEWS office.

Nearly all women have good hair, though many are gray, and few are bald. Hall's Hair Renewer restores the natural color, and induces the growth of the hair.

Ayer's Pills are recommended by leading physicians and druggists, as the most prompt and efficient remedy for biliousness, sick headache, indigestion, sluggishness of the liver, jaundice and sick headache; also to relieve colds, fevers, neuralgia and rheumatism.

As the strength of a building depends upon the solidity of its foundation, so health depends upon the condition of the blood. To avert impurities and make the vital fluid to become vigorous and life-giving, Ayer's Sarsaparilla is the most powerful and effective medicine to use.

In this issue of the NEWS appears the annual statement of the "Queen," "Connecticut" and "American Central" fire insurance companies, represented by Alvin S. Wilson in Salt Lake.

Only $40.50 to Lethbridge, Canada, and Return.

May 19th the Union Pacific will run a special excursion to Lethbridge, Canada (the nearest railroad point to Cardston).

Tickets good returning 30 days.
City, 201 Main street, Salt Lake.

Keep your cards and other valuables, including money, in a safety deposit box at Zion's Savings Bank & Trust Co. Rent for the year only a nickle in a box next to nothing. Lakes specially settled to suit and see cards.

Reliable Electric Work.

For safe house wiring and elegant fine chandeliers, go to the Inter-Mountain Electric Co., 43 East First South street.

It costs no more for good work. Send your laundry to the Empire, 21 Commercial St. Tel. 64.

Godbe-Pitts Drug Co. are noted for the best Medicines and lowest prices.

Buy Coal at the Yellow Front.

"Coal That Suits" at Yellow Front.

All kinds of Perfumery and Toilet articles at the old reliable Godbe-Pitts Drug Store.

Utah Commercial and Savings Bank, 24 East First South.

General banking business; pays 5 per cent on deposits. F. Armstrong, Pres. P. W. Madsen, vice-pres., J. E. Jennings, cashier.

Miller & Miller—All kinds of Coal.

J. G. McDonald Candy Co. is in owns the Walker and Ohio hotels.

Cookies.

The Columbia patented crack, shaft strokes and cracks especially have concentrated their merit by and question. See them at G. E. Pittsdonia.

For Sale.

One Walter A. Wood Self-Binding Harvester machine.
One Steel Harrow.
One Set Double Harness.
Two Plows.
422 West North Temple.

Miller & Miller, "Coal That Suits."

Take Your Wife
and these handsome Frames free home. They are given free with each box of power.

THE RISING SUN STOVE POLISH AND SUN PASTE
For durability and for shine, this preparation is truly unrivalled. Those who have used it know it is the best. "IN CAKES FOR GENERAL BLACKING APPLIED AND POLISHED WITH A BRUSH"
CUSTLESS LABOR SAVING BEST IN THE WORLD
SUN PASTE "FOR A QUICK AFTER-DINNER SHINE APPLIED AND POLISHED WITH A CLOTH"
Morse Bros. Props. Canton, Mass. U.S.A.

A FINE PAIR
Of Shoes from Solomon Bros. will make you
CAST
Off your old ones.
Goodyear Welts ..... Oxen Stalk
Gaiord Tips ..... Russet Or Black
Best F. F. Sale ..... Will Wave
At Footwear ..... Lowest Price
Villagers, Policemen and all others
Will find us at 70 South Main Street, Salt Lake City.

3 KINGS
ISAACSEN'S INSECT POWDER.
GILT EDGE METAL POLISH.
DE SPAIRS FURNITURE POLISH
Each the king of its kind.
Tired housewife, these are all great labor savers.

WHY NOT ENJOY THE PLEASURE
Of newly papered rooms. Sweet and clean.
Only $5.00 Medium sized rooms papered for each, or any higher price you like.
Another carload of Wall Papers arrived today April 21st. Choice patterns for everybody, but why not have first choice?

HENRY DINWOODEY FURNITURE COMPANY.

ELEGANT STYLES. PERFECT IN OPERATION.
Prices from $35.00 and Up.
Two Carloads Just In.
Utah Stove & Hardware Co.
Corner Commercial St. and First South.

JAMES-SPENCER-BATEMAN CO.,
67 Main Street.
All kinds of Tin and Galvanized Iron Work at Short Notice and Reasonable Prices.
We have a fine line of Garden Tools that are going at hard times prices, also an assortment of Rubber Hose at from 2 to 15 cents per foot.
Plumbing Done By Competent Workmen.

ESTABLISHED 1876.
Buckle & Son,
THE POPULAR
—TAILORS,—
Main Street, Opposite Walker House.

Lumber.
Are you going to build?
A house,
A barn,
A fence,
A coffin, of hard wood or soft wood?
Are you buying Sash, Doors, Wire Doors, or any kind of lumber? If so, get our prices.
SALT LAKE BUILDING & MANUFACTURING CO.,
Mill and Office No. 26 to 40 North Second West. Tel. 545.

Going to Have a Garden?
Our tools are all right—so are the prices.
Child's sets 25c.
Large size sets $1.10.
Everyone should have a garden at these prices.
Garden Hose 6½c up.
M. A. WALSH,
5 and 7 Main Street.

100 GASOLINE STOVES
Of all kinds in first-class order. Must be sold at once to make room. Make an offer. All kinds of goods at a discount this week to make room for 4 cars of new furniture.
I. X. L. SECOND HAND STORE,
48 East Second South Street. Tel. 1

WHIPMAKER
E. F. MARTIN
Has moved to 27 N. West Temple Street, (Rear of 1050 Lion Office.
He makes or repairs all kinds of work. Tips out, hungry whips will back with Indian back solid leather, any length or size, at 20c, 25c, 30c, 35c, 40c, 50c per foot, according to the number of stitches to the foot. Orders filled by mail.

Decoration Day
Will come in time. You want to beautify the resting place of your loved ones. We make a specialty this and will be ready to construct it on a neat, artistic and inexpensive order. For prices and sketches call on the manufacturers.
THE CRAGIN WIRE & IRON WORKS
on Market St., Salt Lake City.

Go to S. F. BALL,
TEMPLE CAFE, 16 MAIN STREET,
For Cakes, Candies, Bread, etc. Tourists' Lunches and Sandwiches. Hot Lunch to 12 a.

Electric Light and Power Plants, Telephones Caling Fans and Bells
R. W. NICOL,
CONTRACTING ELECTRICIAN
Electrical Supplies and Construction.
87 MAIN STREET, SALT LAKE CITY.

SHIPLER'S
CABINET PHOTOGRAPHS
$3.00
per dozen, for a short time.
HOOPER BLOCK, E. First So

COALTER & SNELGROVE CO.,
The Salt Lake Music Dealers.
Cheapest place in Utah to buy Musical Instruments of all kinds. Pianos and Organs sold on Easy Payments.

FISCHER, ESTEY, STERLING, CAMP & CO. PIANOS.
ESTEY and STERLING ORGANS, $7.00 Per Month.
NOTE.
Call and get prices before purchasing elsewhere. Special discount during Conference.
Call and see us, it will pay you.
COALTER & SNELGROVE CO.,
74 Main Street, Salt Lake City.

NOTICE OF REMOVAL!
On or about the 15th of April I will Remove to 172 Main Street, 2 doors north of Walker Bros. Bank.
ALEX I. WYATT,
Jeweler and Optician.
262 Main Street.

25 Per Cent Discount!
We offer all new goods, no shoddy, shopworn stuff, at above discount.
Received this week two cars of sideboards, fancy chairs, French toilet tables, bookcases and fancy rockers.
200 rolls of carpet from the genuine Royal Wilton to the best all wool ingrain.
100 rolls of fancy mattings from 10c up.
100 rolls of linoleum from 45c up.
500 bedroom suites from $15.50 up.
200 baby carriages from $5.00 up.
Before Buying Examine Our Mammoth Store.
FREED FURNITRE & CARPET CO.,
30 to 40 East Third South.